



# **YOBE STATE 17 LOCAL GOVERNMENT COUNCILs**

## **HARMONIZED BUDGET FOR THE YEAR 2025**

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | SUMMARY OF REVENUE                                | APPROVED<br>BUDGET 2024 | ACTUAL JAN- SEPT<br>2024 | APPROVED<br>BUDGET 2025 |
|-----------|---------------------------------------------------|-------------------------|--------------------------|-------------------------|
|           |                                                   | ₦                       | ₦                        | ₦                       |
|           | <b>Opening Balance</b>                            |                         |                          |                         |
|           | <b>Internal Generated Revenue (I.G.R)</b>         | 2,087,398,690           |                          | 4,179,822,084           |
| 110101    | Government Share of FAAC                          | 32,744,048,970          | -                        | 22,412,428,910          |
| 110102    | Government Share of VAT                           | 22,997,710,816          | -                        | 33,403,399,083          |
| 110104    | Government Share Exchange Rates Differential      | -                       |                          |                         |
| 110107    | Government share of Refund of Excess Bank Charges | -                       |                          |                         |
| 110109    | Government Share of Ecological Fund               | -                       |                          |                         |
| 110111    | Non-Excess Oil                                    | 13,051,232,811          | -                        | 29,969,738,301          |
|           | <b>BUDGET SIZE 2025</b>                           | <b>68,792,992,597</b>   | -                        | <b>89,965,388,378</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**  
**SUMMSARY OF EXPENDITURE**

| LGA                | A                        | B                       | C                                | D                        | E                        |                          |
|--------------------|--------------------------|-------------------------|----------------------------------|--------------------------|--------------------------|--------------------------|
|                    | PERSONNEL COST           | OVERHEAD COST           | OTHER<br>RECURRENT<br>EXPENDITUR | TOTAL RECURRENT<br>A+B+C | CAPITAL<br>EXPENDITURE   | TOTAL BUDGET<br>D+E      |
|                    |                          |                         |                                  |                          |                          |                          |
| Bade               | 1,740,945,238.80         | 120,000,000.00          | 507,295,450.76                   | 2,368,240,689.56         | 2,969,386,636            | 5,337,627,325.93         |
| Bursari            | 1,019,464,944.52         | 120,000,000.00          | 882,110,000.00                   | 2,021,574,944.52         | 3,118,900,786            | 5,140,475,730.20         |
| Damaturu           | 1,185,933,871.00         | 120,000,000.00          | 319,642,725.36                   | 1,625,576,596.36         | 2,962,229,411            | 4,587,806,007.36         |
| Fika               | 1,903,211,908.49         | 120,000,000.00          | 602,674,450.00                   | 2,625,886,358.49         | 2,505,168,816            | 5,131,055,174.12         |
| Fune               | 1,964,555,479.66         | 120,000,000.00          | 581,152,125.00                   | 2,665,707,604.66         | 4,290,560,000            | 6,956,267,604.66         |
| Geidam             | 1,250,000,000.34         | 120,000,000.00          | 500,024,276.00                   | 1,870,024,276.34         | 3,923,920,258            | 5,793,944,534.35         |
| Gujba              | 1,458,361,030.53         | 120,000,000.00          | 338,061,997.00                   | 1,916,423,027.53         | 3,356,922,538            | 5,273,345,565.10         |
| Gulani             | 1,267,556,600.53         | 120,000,000.00          | 460,000,000.00                   | 1,847,556,600.53         | 2,851,225,563            | 4,698,782,163.78         |
| Jakusko            | 1,732,532,838.61         | 120,000,000.00          | 559,801,474.00                   | 2,412,334,312.61         | 3,854,772,672            | 6,267,106,984.22         |
| Karasuwa           | 1,178,540,122.97         | 120,000,000.00          | 831,014,501.92                   | 2,129,554,624.89         | 2,400,175,504            | 4,529,730,128.89         |
| Machina            | 1,023,075,784.66         | 120,000,000.00          | 317,835,267.00                   | 1,460,911,051.66         | 2,777,300,147            | 4,238,211,198.66         |
| Nangere            | 1,280,003,959.48         | 120,000,000.00          | 445,097,525.00                   | 1,845,101,484.48         | 3,168,938,016            | 5,014,039,500.48         |
| Nguru              | 2,006,797,989.00         | 120,000,000.00          | 250,000,000.00                   | 2,376,797,989.00         | 3,050,747,688            | 5,427,545,677.00         |
| Potiskum           | 1,995,860,340.00         | 120,000,000.00          | 195,110,617.04                   | 2,310,970,957.04         | 3,641,442,366            | 5,952,413,323.09         |
| Tarmuwa            | 690,280,625.44           | 120,000,000.00          | 374,948,363.92                   | 1,185,228,989.36         | 4,134,955,364            | 5,320,184,353.36         |
| Yunusari           | 1,036,517,272.76         | 120,000,000.00          | 501,612,104.32                   | 1,658,129,377.08         | 3,407,927,677            | 5,066,057,053.96         |
| Yusufari           | 1,066,873,425.48         | 120,000,000.00          | 445,884,680.88                   | 1,632,758,106.36         | 3,598,037,947            | 5,230,796,053.36         |
| <b>Grand Total</b> | <b>23,800,511,432.27</b> | <b>2,040,000,000.00</b> | <b>8,112,265,558.20</b>          | <b>33,952,776,990.47</b> | <b>56,012,611,388.05</b> | <b>89,965,388,378.52</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                     | DETAILS REVENUE                                                                | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-------------------------------|--------------------------------------------------------------------------------|-----------------|------------------|-----------------|
|                               |                                                                                | 2024            | 2024             | 2025            |
|                               |                                                                                | ₦               | ₦                | ₦               |
| BADE LOCAL GOVERNMENT COUNCIL |                                                                                |                 |                  |                 |
| 110101                        | Government Share of FAAC                                                       |                 |                  |                 |
| 11010101                      | Statutory Allocation from Federal Government                                   | 1,776,772,465   |                  | 1,151,284,820   |
| 11010102                      | Statutory Allocation from State Government                                     | 43,082,915      |                  | 99,160,710      |
| 110102                        | Government Share of VAT                                                        |                 |                  |                 |
| 11010201                      | Share of Value Added Tax (VAT)                                                 | 1,362,574,947   |                  | 1,965,172,735   |
| 11011101                      | Non-Excess Oil                                                                 | 732,728,426     |                  | 1,610,713,610   |
|                               | Total Recurrent Revenue                                                        | 3,915,158,753   |                  | 4,826,331,875   |
| 120101                        | Personal Taxes                                                                 |                 |                  |                 |
| 12010101                      | Community/ Poll Taxes                                                          | 4,231,795       | 2,750,000        | 5,053,647       |
| 12010104                      | Arrears of Community/ Poll Taxes                                               | 1,750,000       | 1,015,000        | 1,650,000       |
| 12010105                      | Development Levy/ Taxes                                                        | 1,115,000       | 675,000          | 1,115,000       |
| 12010106                      | Arrears of Development Levy/ Taxes                                             | 352,000         | 211,000          | 352,000         |
| 12010107                      | Cattle Levy/ Taxes                                                             | 2,015,000       | 1,635,000        | 2,051,000       |
| 12010108                      | Arrears of Cattle Levy/ Taxes                                                  | 210,000         | 107,350          | 210,000         |
| 12010109                      | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)            | 750,000         | 433,000          | 750,000         |
| 12010110                      | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 1,000,000       | 711,000          | 1,000,000       |
| 12010111                      | Tenement Rate                                                                  | 5,255,700       | 3,146,000        | 55,255,700      |
| 12010112                      | Penalty for Tenement Rate                                                      | 1,528,211       | 1,091,000        | 1,528,211       |
| 12010113                      | Arrears of Tenement Rate                                                       | 3,000,000       |                  | 3,000,000       |
| 12010114                      | Ground Rates                                                                   | 10,400,111      | 1,000,000        | 45,500,000      |
| 12010115                      | Federal Government Grant in lieu of Tenement Rate                              | 8,320,673       | 500,000          | 18,720,673      |
| 12010116                      | State Government Grant in lieu of Tenement Rate                                | 5,000,243       | 462,675          | 15,243,000      |
|                               | SUB TOTAL                                                                      | 44,928,733      | 13,737,025       | 151,429,231     |
| 120201                        | License - General                                                              |                 |                  |                 |
| 12020102                      | Goldsmith/ Gold Dealers Licenses                                               | 2,235,478       | 1,015,375        | 2,334,478       |
| 12020124                      | Abattoir/ Slaughter Licenses                                                   | 4,650,221       | 1,394,620        | 4,651,221       |
|                               | SUB TOTAL                                                                      | 6,885,699       | 2,409,995        | 6,985,699       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET    |
|---------------|---------------------------------------------------|-------------------|-------------------|--------------------|
|               |                                                   | 2024              | 2024              | 2025               |
|               |                                                   | ₦                 | ₦                 | ₦                  |
| <b>120204</b> | <b>Fees General</b>                               |                   |                   |                    |
| 12020464      | Commission on Transfer of Plot/ Property          | 3,123,411         | 785,377           | 3,123,411          |
| 12020465      | Approval of Building Plan Fees                    | 10,444,990        | 3,925,000         | 5,444,990          |
| 12020466      | Mortgage Sub-Lease Approval Fees                  | 3,441,111         | 684,111           | 3,441,111          |
| 12020471      | Payments in Lieu of Registration Notices          | 8,127,000         | 2,981,200         | 8,127,000          |
| 12020472      | Mortuary, Hears, and Cemetery                     | 10,442,000        | 2,735,125         | 10,441,000         |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees         | 148,000           | 54,406            | 1,149,000          |
|               | <b>SUB TOTAL</b>                                  | <b>35,726,512</b> | <b>11,165,219</b> | <b>31,726,512</b>  |
| <b>120207</b> | <b>Earnings General</b>                           |                   |                   |                    |
| 12020711      | Earnings from Commercial/ Industrial Activities   | 7,224,781         | 2,611,000         | 27,324,781         |
| 12020712      | Earnings from Markets                             | 15,329,445        | 4,000,150         | 45,229,445         |
| 12020713      | Earnings from Motor Parks                         | 11,150,000        | 3,000,000         | 31,149,000         |
| 12020714      | Earnings from Shops and Shopping Centers          | 5,115,000         | 3,122,000         | 24,215,000         |
| 12020715      | Earnings from Transport Services (Mass Transits)  | 10,340,553        | 7,422,359         | 30,340,553         |
|               | <b>SUB TOTAL</b>                                  | <b>49,159,779</b> | <b>20,155,509</b> | <b>158,258,779</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>       |                   |                   |                    |
| 12020801      | Rent on Government Quarters                       | 6,564,300         | 2,564,000         | 16,564,300         |
| 12020803      | Rent on Government Buildings                      | 12,885,114        | 3,335,600         | 33,085,114         |
| 12020908      | Rents from Landed Property                        | 14,971,400        | 4,770,852         | 24,771,400         |
|               | <b>SUB TOTAL</b>                                  | <b>34,420,814</b> | <b>10,670,452</b> | <b>74,420,814</b>  |
| <b>120212</b> | <b>Interests Earning</b>                          |                   |                   |                    |
| 12021202      | Bicycle Advances (Interests)                      | 5,445,712         | 1,000,000         | 5,345,712          |
| 12021205      | Interests on Staff Housing Loan                   | 2,129,224         | 789,250           | 2,229,224          |
| 12021207      | Interests on Loans to LGAs                        | 3,331,221         | 1,411,000         | 3,331,221          |
| 12021212      | Interests on Loans to Limited Liability Companies | 2,401,302         | 1,578,000         | 2,501,302          |
| 12021213      | Dividends/ Interests on Fixed Deposits            | 2,571,666         | 1,739,571         | 2,471,666          |
|               | <b>SUB TOTAL</b>                                  | <b>15,879,125</b> | <b>6,517,821</b>  | <b>15,879,125</b>  |
| <b>120214</b> | <b>Others Revenues</b>                            |                   |                   |                    |

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| ECON CODE     | DETAILS REVENUE                    | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|------------------------------------|----------------------|--------------------|----------------------|
|               |                                    | 2024                 | 2024               | 2025                 |
|               |                                    | ₦                    | ₦                  | ₦                    |
| 12021401      | Recovery of Losses of Overpayments | 11,431,000           | 4,115,000          | 12,431,000           |
| 12021402      | Unclaimed Deposits                 | 49,000,000           | 10,992,750         | 48,000,000           |
|               | <b>SUB TOTAL</b>                   | <b>60,431,000</b>    | <b>15,107,750</b>  | <b>60,431,000</b>    |
| <b>130203</b> | <b>Domestic Grants</b>             |                      |                    |                      |
| 13020303      | Grants from Federal Government     | 5,362,390            | 3,828,000          | 6,462,390            |
| 13020304      | Grants from State Government       | 6,801,901            | 4,100,775          | 5,701,901            |
|               | <b>SUB TOTAL</b>                   | <b>12,164,291</b>    | <b>7,928,775</b>   | <b>12,164,291</b>    |
| 11            | <b>TOTAL I.G.R</b>                 | <b>259,595,953</b>   | <b>87,692,545</b>  | <b>511,295,451</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>      |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF           | 2,047,770,569        | 449,751,511        | 2,969,386,636        |
|               | <b>TOTAL</b>                       | <b>2,047,770,569</b> | <b>449,751,511</b> | <b>2,969,386,636</b> |

**BURSARI LOCAL GOVERNMENT COUNCIL**

|          |                                              |               |  |               |
|----------|----------------------------------------------|---------------|--|---------------|
| 110101   | Government Share of FAAC                     |               |  |               |
| 11010101 | Statutory Allocation from Federal Government | 1,966,174,639 |  | 1,274,246,411 |
| 11010102 | Statutory Allocation from State Government   | 43,944,546    |  | 92,997,707    |
| 110102   | Government Share of VAT                      |               |  |               |
| 11010201 | Share of Value Added Tax (VAT)               | 1,269,505,829 |  | 1,844,522,171 |

**YOBE STATE OF NIGERIA**  
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| ECON CODE     | DETAILS REVENUE                                                           | APPROVED BUDGET      | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|---------------------------------------------------------------------------|----------------------|-------------------|-------------------|
|               |                                                                           | 2024                 | 2024              | 2025              |
|               |                                                                           | ₦                    | ₦                 | ₦                 |
| 110107        | Government share of Refund of Excess Bank Charges                         |                      |                   |                   |
| 11010701      | Share of Refund of Excess Bank Charges                                    | -                    |                   |                   |
| 110111        | Non-Excess Oil                                                            |                      |                   |                   |
| 11011101      | Non-Excess Oil                                                            | 810,836,546          |                   | 1,793,743,940     |
|               | <b>Total Recurrent Revenue</b>                                            | <b>4,090,461,559</b> |                   |                   |
| <b>120101</b> | <b>Personal Taxes</b>                                                     |                      |                   |                   |
| 12010101      | Community/ Poll Taxes                                                     | 5,850,000            | 4,387,500         | 5,850,000         |
| 12010104      | Arrears of Community/ Poll Taxes                                          | 3,000,000            | 2,250,000         | 3,000,000         |
| 12010105      | Development Levy/ Taxes                                                   | 6,550,000            | 4,912,500         | 6,550,000         |
| 12010106      | Arrears of Development Levy/ Taxes                                        | -                    | -                 | -                 |
| 12010107      | Cattle Levy/ Taxes                                                        | 9,540,000            | 7,155,000         | 9,540,000         |
| 12010108      | Arrears of Cattle Levy/ Taxes                                             | -                    | -                 | -                 |
| 12010109      | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)       | 4,200,000            | 3,150,000         | 4,200,000         |
| 12010110      | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night G | 1,205,500            | 904,125           | 1,205,500         |
| 12010111      | Tenement Rate                                                             | 2,000,000            | 1,500,000         | 2,000,000         |
| 12010114      | Ground Rates                                                              | 5,000,000            | 3,750,000         | 5,000,000         |
| 12010115      | Federal Government Grant in lieu of Tenement Rate                         | 2,870,000            | 2,152,500         | 2,870,000         |
|               | <b>SUB TOTAL</b>                                                          | <b>40,215,500</b>    | <b>30,161,625</b> | <b>40,215,500</b> |
| <b>120201</b> | <b>License - General</b>                                                  |                      |                   |                   |
| 12020112      | Bicycle Licenses and Hire Permits                                         | -                    |                   |                   |
| 12020107      | Boats & Canoe/ Small Craft License                                        | 50,000               | 10,000            | 50,000            |
| 12020114      | Cart/ Truck Licenses                                                      | -                    |                   |                   |
| 12020173      | Motorcycle Permits                                                        | -                    |                   |                   |
| 12020174      | Native Liquor Licenses                                                    | -                    |                   |                   |
| 12020175      | Cigarette Licenses                                                        | -                    |                   |                   |

**YOBE STATE OF NIGERIA**  
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| ECON CODE | DETAILS REVENUE                                | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|------------------------------------------------|-----------------|------------------|-----------------|
|           |                                                | 2024            | 2024             | 2025            |
|           |                                                | ₦               | ₦                | ₦               |
| 12020120  | Hawking Permits                                | 415,500         | 300,000          | 1,500,000       |
| 12020476  | Eating House License                           | 400,000         | 100,000          | 700,000         |
| 12020168  | Kiosks Licenses                                | 300,000         | 50,000           | 600,000         |
| 12020111  | Bakery House Licenses                          | 500,000         | 720,000          | 1,500,000       |
| 12020116  | Cattle Dealers Licenses                        | 300,000         | 500,000          | 2,800,000       |
| 12020117  | Dried Fish/ Meat Licenses                      | 200,000         | 610,250          | 1,800,000       |
| 12020172  | Cold Room Licenses                             | -               |                  |                 |
| 12020177  | Butchers Licenses                              | 100,000         | 50,000           | 200,000         |
| 12020121  | Hunting Permits                                | 200,000         | 10,000           | 300,000         |
| 12020170  | Noise Control Permits                          | -               |                  |                 |
| 12020130  | Cinematography Licenses                        | -               |                  |                 |
| 12020138  | Tent at Sea Beach Permits                      | -               |                  |                 |
| 12020115  | Dane Gun Licensing                             | 100,000         |                  | 100,000         |
| 12020489  | Dislodging of Septic Tank Charges              | 50,000          | 20,000           | 50,000          |
| 12020504  | Impounding of Animal Fines                     | 100,000         |                  | 100,000         |
| 12020140  | Minor Industrial Licenses                      | -               |                  |                 |
| 12020142  | Petty Traders Licenses                         | 100,000         | 60,000           | 300,000         |
| 12020163  | Sewing Institute Licenses                      | -               |                  |                 |
| 12020144  | Felling and Trees Licenses                     | 100,000         | 60,000           | 200,000         |
| 12020145  | Saw Mill Licenses                              | -               |                  |                 |
| 12020179  | Ingredients Grinding Mill Licenses             | -               |                  |                 |
| 12020146  | Brown Sugar Machine Licenses                   | -               |                  |                 |
| 12020147  | Photo Studio Licenses                          | -               |                  |                 |
| 12020148  | Welding Machine Licenses                       | 50,000          | 30,000           | 150,000         |
| 12020149  | Electric (Radio/ Television) Workshop Licenses | 50,000          | 10,000           | 100,000         |

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| ECON CODE     | DETAILS REVENUE                                     | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|-----------------------------------------------------|------------------|------------------|-------------------|
|               |                                                     | 2024             | 2024             | 2025              |
|               |                                                     | ₦                | ₦                | ₦                 |
| 12020150      | Blacksmith Workshop Licenses                        | -                |                  |                   |
| 12020151      | Wood Making/ Carpentry Workshop Licenses            | 50,000           | 10,000           | 100,000           |
| 12020152      | Battery Charge Workshop Licenses                    | -                |                  |                   |
| 12020153      | Printing Press Licenses                             | -                |                  |                   |
| 12020156      | Vehicle Spare Parts Licenses                        | 50,000           | 10,000           | 200,000           |
| 12020158      | Clock/ Watch Repairs Licenses                       | -                |                  |                   |
| 12020159      | Cloth Dyers Licenses                                | 50,000           | 5,000            | 100,000           |
| 12020160      | Registration of Laundries and Dry Cleaners Licenses | -                |                  |                   |
| 12020161      | Building Materials Licenses                         | 100,000          | 62,000           | 300,000           |
| 12020162      | Surface Tank Kerosene Licenses                      | -                |                  |                   |
| 12020160      | Registration of Laundries and Dry Cleaners Licenses | -                |                  |                   |
| 12020180      | Photo Stating, Typing Institute Licenses            | 50,000           |                  | 100,000           |
| 12020163      | Sewing Institute Licenses                           | -                |                  |                   |
| 12020102      | Goldsmith/ Gold Dealers Licenses                    | 200,000          | 50,000           | 200,000           |
| 12020124      | Abattoir/ Slaughter Licenses                        | 2,500,000        | 410,000          | 2,500,000         |
| 12020165      | Advertisement Rate/ Licenses                        | -                |                  |                   |
|               | <b>SUB TOTAL</b>                                    | <b>6,015,500</b> | <b>3,077,250</b> | <b>13,950,000</b> |
| <b>120204</b> | <b>Fees General</b>                                 |                  |                  |                   |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                 | 50,000           |                  | 100,000           |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees   | 50,000           |                  | 100,000           |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                   | 50,000           | 5,000            | 100,000           |
| 12020456      | Forestry and Fuel Exploitation Fees                 | -                |                  |                   |
| 12020491      | Pest Control and Disinfectant Fees                  | -                |                  |                   |
| 12020493      | Dispensary and Maternity Fees                       | -                |                  |                   |
| 12020444      | Burial Fees                                         | -                |                  |                   |

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| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET   | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|--------------------------------------------------|-------------------|------------------|-------------------|
|               |                                                  | 2024              | 2024             | 2025              |
|               |                                                  | ₦                 | ₦                | ₦                 |
| 12020427      | Tenders Fees                                     | 500,000           | 200,000          | 500,000           |
| 12020417      | General Contractors Registration Fees            | 1,000,000         |                  | 100,000           |
| 12020495      | Environmental Sanitation Fees                    | 200,000           | 25,000           | 300,000           |
| 12020496      | Sand Dredging Fees                               | -                 |                  |                   |
| 12020497      | Sand, Granite, Iron Rod Sellers Fees             | 50,000            | 15,000           | 100,000           |
| 12020490      | Registration of Septic Tank Dislodging Fees      | 50,000            | 10,000           | 100,000           |
| 12020449      | Business/ Trade Operating Fees                   | -                 |                  |                   |
| 12020486      | Registration for Meat Van Fees                   | 200,000           |                  | 200,000           |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees        | 200,000           | 75,000           | 300,000           |
| 12020484      | Slaughter Fees                                   | -                 |                  |                   |
| 12020460      | Block Making Machines Fees                       | 100,000           | 30,000           | 200,000           |
| 12020465      | Approval of Building Plan Fees                   | 100,000           |                  | 200,000           |
| 12020466      | Mortgage Sub-Lease Approval Fees                 | -                 |                  |                   |
|               | <b>SUB TOTAL</b>                                 | <b>2,550,000</b>  | <b>360,000</b>   | <b>2,300,000</b>  |
| <b>120206</b> | <b>Sales- General</b>                            |                   |                  |                   |
| 12020609      | Proceeds from Sales of Farm Produce              | -                 |                  |                   |
|               | <b>SUB TOTAL</b>                                 | <b>-</b>          |                  |                   |
| <b>120207</b> | <b>Earnings General</b>                          |                   |                  |                   |
| 12020716      | Earnings from Tipper and Tractors                | 4,500,000         | 2,500,000        | 5,500,000         |
| 12020712      | Earnings from Markets                            | 2,500,000         | 1,110,000        | 3,500,000         |
| 12020713      | Earnings from Motor Parks                        | 1,000,000         | 300,000          | 1,500,000         |
| 12020714      | Earnings from Shops and Shopping Centers         | 1,500,000         | 500,000          | 3,000,000         |
| 12020715      | Earnings from Transport Services (Mass Transits) | 4,000,000         | 2,500,000        | 5,200,000         |
|               | <b>SUB TOTAL</b>                                 | <b>13,500,000</b> | <b>6,910,000</b> | <b>18,700,000</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                   |                  |                   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|---------------------------------------------------|----------------------|--------------------|----------------------|
|               |                                                   | 2024                 | 2024               | 2025                 |
|               |                                                   | ₦                    | ₦                  | ₦                    |
| 12020801      | Rent on Government Quarters                       | 1,300,000            | 975,000            | 2,500,000            |
| 12020803      | Rent on Government Buildings                      | 2,300,000            | 1,725,000          | 2,300,000            |
| 12020908      | Rents from Landed Property                        | 1,500,000            | 1,125,000          | 2,000,000            |
|               | <b>SUB TOTAL</b>                                  | <b>5,100,000</b>     | <b>3,825,000</b>   | <b>6,800,000</b>     |
| <b>120212</b> | <b>Interests Earning</b>                          |                      |                    |                      |
| 12021207      | Interests on Loans to LGAs                        | -                    |                    |                      |
| 12021212      | Interests on Loans to Limited Liability Companies | -                    |                    |                      |
| 12021213      | Dividends/ Interests on Fixed Deposits            | -                    |                    |                      |
|               | <b>SUB TOTAL</b>                                  | <b>-</b>             |                    |                      |
| <b>120214</b> | <b>Others Revenues</b>                            |                      |                    |                      |
| 12021401      | Recovery of Losses of Overpayments                | -                    |                    |                      |
| 12021402      | Unclaimed Deposits                                | 10,500,000           | 8,680,000          | 50,000,000           |
|               | <b>SUB TOTAL</b>                                  | <b>10,500,000</b>    | <b>8,680,000</b>   | <b>50,000,000</b>    |
| <b>130203</b> | <b>Domestic Grants</b>                            |                      |                    |                      |
| 13020306      | Other Domestic Grants not elsewhere defined       | 2,500,000            |                    | 3,000,000            |
|               | <b>SUB TOTAL</b>                                  | <b>2,500,000</b>     | <b>-</b>           | <b>3,000,000</b>     |
| 11            | <b>TOTAL I.G.R</b>                                | <b>80,381,000</b>    | <b>53,013,875</b>  | <b>134,965,500</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                     |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                          | 2,319,388,598        | 761,150,200        | 3,118,900,786        |
|               | <b>TOTAL</b>                                      | <b>2,319,388,598</b> | <b>761,150,200</b> | <b>3,118,900,786</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                         | DETAILS REVENUE                                                     | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------------------------------|---------------------------------------------------------------------|-----------------|------------------|-----------------|
|                                   |                                                                     | 2024            | 2024             | 2025            |
|                                   |                                                                     | ₦               | ₦                | ₦               |
| DAMATURU LOCAL GOVERNMENT COUNCIL |                                                                     |                 |                  |                 |
| 110101                            | Government Share of FAAC                                            |                 |                  |                 |
| 11010101                          | Statutory Allocation from Federal Government                        | 1,646,258,173   |                  | 1,066,577,947   |
| 11010102                          | Statutory Allocation from State Government                          | 42,489,178      |                  | 88,760,642      |
| 110102                            | Government Share of VAT                                             |                 |                  |                 |
| 11010201                          | Share of Value Added Tax (VAT)                                      | 1,205,421,769   |                  | 1,760,680,254   |
| 110111                            | Non-Excess Oil                                                      |                 |                  |                 |
| 11011101                          | Non-Excess Oil                                                      | 678,905,253     |                  | 1,492,203,827   |
|                                   | Total Recurrent Revenue                                             | 3,573,074,373   | -                | 4,408,222,670   |
| 120101                            | Personal Taxes                                                      |                 |                  |                 |
| 12010101                          | Community/ Poll Taxes                                               | 971,688         | 728,766          | 1,000,000       |
| 12010104                          | Arrears of Community/ Poll Taxes                                    | 2,000,000       | 1,499,999        | 2,000,000       |
| 12010107                          | Cattle Levy/ Taxes                                                  | 2,000,000       | 1,499,999        | 2,000,000       |
| 12010108                          | Arrears of Cattle Levy/ Taxes                                       | 2,000,000       | 1,499,999        | 3,000,000       |
| 12010109                          | Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 2,000,000       | 1,499,999        | 3,000,000       |
| 12010111                          | Tenement Rate                                                       | 2,000,000       | 1,499,999        | 2,000,000       |
| 12010112                          | Penalty for Tenement Rate                                           | 500,000         | 374,999          | 1,000,000       |
| 12010114                          | Ground Rates                                                        | 3,000,000       | 2,250,000        | 4,000,000       |
|                                   | SUB TOTAL                                                           | 14,471,688      | 10,853,760       | 18,000,000      |
| 120201                            | License - General                                                   |                 |                  |                 |
| 12020102                          | Goldsmith/ Gold Dealers Licenses                                    | 200,000         | 150,000          | 2,500,000       |
| 12020105                          | Radio/ Television Licenses                                          | 10,000          | 7,500            | 1,000,000       |
| 12020111                          | Bakery House Licenses                                               | 1,200,000       | 900,000          | 2,000,000       |
| 12020112                          | Bicycle Licenses and Hire Permits                                   | 200,000         | 1,499,999        | 2,800,000       |
| 12020113                          | Brick Making, etc. Licenses                                         | 80,000          | 59,999,999       | 2,000,000       |
| 12020116                          | Cattle Dealers Licenses                                             | 1,200,000       | 900,000          | 2,200,000       |
| 12020117                          | Dried Fish/ Meat Licenses                                           | 200,000         | 149,999          | 500,000         |
| 12020118                          | Pet/ Dog Licenses                                                   | 200,000         | 149,999          | 2,000,000       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE                                     | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------------------------------------------|-----------------|------------------|-----------------|
|           |                                                     | 2024            | 2024             | 2025            |
|           |                                                     | ₦               | ₦                | ₦               |
| 12020120  | Hawking Permits                                     | 90,000          | 675,000          | 200,000         |
| 12020137  | Trade Permit Licenses                               | 35,000          | 26,249           | 135,000         |
| 12020140  | Minor Industrial Licenses                           | 75,962          | 56,971           | 175,962         |
| 12020141  | Auctioneers Licenses                                | 10,000          | 7,499            | 1,000,000       |
| 12020142  | Petty Traders Licenses                              | 10,000          | 7,499            | 1,000,000       |
| 12020143  | Pit Sawing Licenses                                 | 10,000          | 7,499            | 1,000,000       |
| 12020144  | Felling and Trees Licenses                          | 70,000          | 52,499           | 170,000         |
| 12020145  | Saw Mill Licenses                                   | 63,000          | 47,250           | 163,000         |
| 12020147  | Photo Studio Licenses                               | 200,000         | 149,999          | 400,000         |
| 12020148  | Welding Machine Licenses                            | 360,000         | 270,000          | 860,000         |
| 12020149  | Electric (Radio/ Television) Workshop Licenses      | 120,000         | 90,000           | 320,000         |
| 12020150  | Blacksmith Workshop Licenses                        | 20,000          | 14,999           | 120,000         |
| 12020151  | Wood Making/ Carpentry Workshop Licenses            | 330,000         | 247,500          | 530,000         |
| 12020152  | Battery Charge Workshop Licenses                    | -               | -                |                 |
| 12020153  | Printing Press Licenses                             | 110,000         | 82,499           | 610,000         |
| 12020154  | Panel Beaters Licenses                              | -               | -                |                 |
| 12020155  | Vulcanizers Licenses                                | -               | -                |                 |
| 12020156  | Vehicle Spare Parts Licenses                        | -               | -                |                 |
| 12020158  | Clock/ Watch Repairs Licenses                       | 10,000          | 7,499            | 20,000          |
| 12020159  | Cloth Dyers Licenses                                | 2,580,000       | 1,935,000        | 3,580,000       |
| 12020160  | Registration of Laundries and Dry Cleaners Licenses | 120,000         | 90,000           | 320,000         |
| 12020161  | Building Materials Licenses                         | 200,000         | 149,999          | 700,000         |
| 12020162  | Surface Tank Kerosene Licenses                      | -               |                  |                 |
| 12020163  | Sewing Institute Licenses                           | 20,000          | 14,999           | 1,000,000       |
| 12020164  | Hair Dressing/ Barbing/ Plating/ Painting Licenses  | 20,000          | 14,999           | 1,000,000       |
| 12020165  | Advertisement Rate/ Licenses                        | 20,000          | 14,999           | 1,000,000       |
| 12020173  | Motorcycle Permits                                  | 700,000         | 524,999          | 5,010,531       |
| 12020177  | Butchers Licenses                                   | 7,000,000       | 5,249,999        | 5,000,000       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|---------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                   | 2024              | 2024              | 2025              |
|               |                                                   | ₦                 | ₦                 | ₦                 |
| 12020179      | Ingredients Grinding Mill Licenses                | 2,500,000         | 1,874,999         | 5,000,000         |
| 12020180      | Photo Stating, Typing Institute Licenses          | 250,000           | 187,499           | 1,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>18,213,962</b> | <b>75,557,950</b> | <b>45,314,493</b> |
| <b>120204</b> | <b>Fees General</b>                               |                   |                   |                   |
| 12020417      | General Contractors Registration Fees             | 150,000           | 112,500           | 200,000           |
| 12020427      | Tenders Fees                                      | 45,000            | 33,750            | 60,000            |
| 12020443      | Births and Deaths Registration Fees               | 130,000           | 97,499            | 150,000           |
| 12020455      | Produce Buying Fees                               | 73,500            | 55,125            | 75,500            |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                 | 150,000           | 112,500           | 200,000           |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees | 513,900           | 385,425           | 1,200,000         |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees               | 100,000           | 74,999            | 200,000           |
| 12020461      | Survey Fees                                       | 10,000            | 74,499            | 500,000           |
| 12020463      | Customary Right of Occupancy Fees                 | 3,500,000         | 2,624,999         | 3,500,000         |
| 12020464      | Commission on Transfer of Plot/ Property          | 2,329,000         | 1,746,749         | 2,800,000         |
| 12020465      | Approval of Building Plan Fees                    | 100,000           | 74,999            | 200,000           |
| 12020466      | Mortgage Sub-Lease Approval Fees                  | 33,000            | 24,750            | 34,000            |
| 12020470      | Corn Grinding Mill Licenses                       | 1,500,000         | 1,125,000         | 2,000,000         |
| 12020473      | Local Government Certificate of Origin            | 2,500,000         | 1,874,999         | 5,000,000         |
| 12020485      | Abattoir Fees                                     | 200,000           | 149,999           | 250,000           |
| 12020487      | Naming of Street Registration Fees                | 100,000           | 74,999            | 150,000           |
| 12020488      | Mobile Sales Promotion Fees                       | 10,000,000        | 7,499,999         | 13,000,000        |
| 12020494      | Laboratory Test Fees                              | 116,000           | 86,999            | 200,000           |
| 12020495      | Environmental Sanitation Fees                     | 53,000            | 39,749            | 55,000            |
| 12020496      | Sand Dredging Fees                                | 120,000           | 90,000            | 122,000           |
|               | <b>SUB TOTAL</b>                                  | <b>21,723,400</b> | <b>16,359,538</b> | <b>29,896,500</b> |
| <b>120205</b> | <b>Fines Genral</b>                               |                   |                   |                   |
| 12020504      | Impounding of Animal Fines                        | 1,500,000         | 1,125,000         | 4,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>1,500,000</b>  | <b>1,125,000</b>  | <b>4,000,000</b>  |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|--------------------------------------------------|----------------------|--------------------|----------------------|
|               |                                                  | 2024                 | 2024               | 2025                 |
|               |                                                  | ₦                    | ₦                  | ₦                    |
| <b>120206</b> | <b>Sales General</b>                             |                      |                    |                      |
| 12020602      | Proceeds from Sales of Consumer Goods/ Haulage   | 1,500,000            | 1,125,000          | 2,000,000            |
| 12020617      | Sales of Stores                                  | 1,000,000            | 749,999            | 1,000,000            |
|               | <b>SUB TOTAL</b>                                 | <b>2,500,000</b>     | <b>1,874,999</b>   | <b>3,000,000</b>     |
| <b>120207</b> | <b>Earnings General</b>                          |                      |                    |                      |
| 12020711      | Earnings from Commercial/ Industrial Activities  | 3,200,000            | 2,339,999          | 4,200,000            |
| 12020712      | Earnings from Markets                            | 4,500,000            | 3,375,000          | 10,000,000           |
| 12020713      | Earnings from Motor Parks                        | 5,900,000            | 4,425,999          | 10,300,000           |
| 12020714      | Earnings from Shops and Shopping Centers         | 7,500,000            | 5,625,000          | 20,000,000           |
| 12020715      | Earnings from Transport Services (Mass Transits) | 7,000,000            | 5,249,999          | 5,000,000            |
| 12020716      | Earnings from Tipper and Tractors                | 2,735,638            | 176,728            | 2,000,000            |
| 12020722      | Earnings Slaughter House                         | 200,000              | 149,999            | 5,000,000            |
| 12020723      | Earnings from Cattle Markets                     | 12,000,000           | 9,000,000          | 20,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>43,035,638</b>    | <b>30,342,724</b>  | <b>76,500,000</b>    |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                      |                    |                      |
| 12020801      | Rent on Government Quarters                      | 1,023,000            | 767,250            | 500,000              |
| 12020803      | Rent on Government Buildings                     | 3,025,000            | 2,268,749          | 540,480              |
|               | <b>SUB TOTAL</b>                                 | <b>4,048,000</b>     | <b>3,035,999</b>   | <b>1,040,480</b>     |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>         |                      |                    |                      |
| 12020906      | Rents on Government Property (Quarters)          | 1,831,864            | 1,373,897          | 1,831,864            |
|               | <b>SUB TOTAL</b>                                 | <b>1,831,864</b>     | <b>1,373,897</b>   | <b>1,831,864</b>     |
| <b>11</b>     | <b>TOTAL I.G.R</b>                               | <b>107,324,552</b>   | <b>140,523,867</b> | <b>179,583,337</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                         | 2,221,314,666        | 624,979,292        | 2,962,229,411        |
|               | <b>TOTAL</b>                                     | <b>2,221,314,666</b> | <b>624,979,292</b> | <b>2,962,229,411</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                     | DETAILS REVENUE                                                           | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET  |
|-------------------------------|---------------------------------------------------------------------------|------------------|------------------|------------------|
|                               |                                                                           | 2024             | 2024             | 2025             |
|                               |                                                                           | ₦                | ₦                | ₦                |
| FIKA LOCAL GOVERNMENT COUNCIL |                                                                           |                  |                  |                  |
| 110101                        | Government Share of FAAC                                                  |                  |                  |                  |
| 11010101                      | Statutory Allocation from Federal Government                              | 1,843,208,958.46 |                  | 1,194,093,670.61 |
| 11010102                      | Statutory Allocation from State Government                                | 43,385,149.00    |                  | 98,574,554.58    |
| 110102                        | Government Share of VAT                                                   |                  |                  |                  |
| 11010201                      | Share of Value Added Tax (VAT)                                            | 1,353,810,822.24 |                  | 1,954,948,110.61 |
| 110111                        | Non-Excess Oil                                                            |                  |                  |                  |
| 11011101                      | Non-Excess Oil                                                            | 760,126,366.93   |                  | 1,670,605,650.94 |
|                               | Total Recurrent Revenue                                                   | 4,000,531,297    | -                | 4,918,221,987    |
| 120101                        | Personal Taxes                                                            |                  |                  |                  |
| 12010105                      | Development Levy/ Taxes                                                   | 1,000,000.00     | 346,666.66       | 1,000,000.00     |
| 12010106                      | Arrears of Development Levy/ Taxes                                        | 3,243,126.00     | 156,000.00       | 3,243,126.00     |
| 12010107                      | Cattle Levy/ Taxes                                                        | 3,543,126.00     | 828,750.67       | 3,543,126.00     |
| 12010108                      | Arrears of Cattle Levy/ Taxes                                             | 2,356,810.00     | 171,246.66       | 2,356,810.00     |
| 12010109                      | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)       | 2,145,457.00     | 763,638.00       | 2,145,457.00     |
| 12010110                      | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night G | 1,344,000.00     | 266,896.00       | 1,344,000.00     |
| 12010111                      | Tenement Rate                                                             | 2,000,000.00     | 1,080,000.00     | 2,000,000.00     |
| 12010112                      | Penalty for Tenement Rate                                                 | 2,000,000.00     | 775,290.66       | 2,000,000.00     |
| 12010113                      | Arrears of Tenement Rate                                                  | 20,000.00        |                  | 20,000.00        |
| 12010114                      | Ground Rates                                                              | 2,950,000.00     | 1,633,333.34     | 2,950,000.00     |
| 12010115                      | Federal Government Grant in lieu of Tenement Rate                         | 3,000,000.00     | 1,686,000.00     | 3,000,000.00     |
| 12010116                      | State Government Grant in lieu of Tenement Rate                           | 672,200.00       | 381,466.66       | 672,200.00       |
| 12010117                      | Other Personal Taxes/ Rates not elsewhere defined                         | 250,572.00       |                  | 250,572.00       |
|                               | SUB TOTAL                                                                 | 24,525,291       | 8,089,289        | 24,525,291       |
| 120201                        | License - General                                                         |                  |                  |                  |

**YOBE STATE OF NIGERIA**  
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| ECON CODE     | DETAILS REVENUE                        | APPROVED BUDGET      | ACTUAL JAN- SEPT    | APPROVED BUDGET      |
|---------------|----------------------------------------|----------------------|---------------------|----------------------|
|               |                                        | 2024                 | 2024                | 2025                 |
|               |                                        | ₦                    | ₦                   | ₦                    |
| 12020111      | Bakery House Licenses                  | 500,000.00           | 233,333.33          | 500,000.00           |
| 12020114      | Cart/ Truck Licenses                   | 320,000.00           | 80,000.00           | 320,000.00           |
| 12020115      | Dane Gun Licensing                     | 50,200.00            | 33,466.66           | 50,200.00            |
| 12020116      | Cattle Dealers Licenses                | 1,210,042.00         | 48,000.00           | 1,210,042.00         |
| 12020117      | Dried Fish/ Meat Licenses              | 70,000.00            | 33,333.33           | 70,000.00            |
| 12020121      | Hunting Permits                        | 90,000.00            | 46,666.67           | 90,000.00            |
| 12020124      | Abattoir/ Slaughter Licenses           | 2,527,197.00         | 1,351,404.67        | 2,527,197.00         |
| 12020130      | Cinematography Licenses                | 100,000.00           | 33,333.33           | 100,000.00           |
| 12020137      | Trade Permit Licenses                  | 150,000.00           | 66,666.67           | 150,000.00           |
| 12020138      | Tent at Sea Beach Permits              | 70,000.00            | 46,666.66           | 70,000.00            |
| 12020141      | Auctioneers Licenses                   | 1,731,243.00         | 86,838.34           | 1,731,243.00         |
| 12020142      | Petty Traders Licenses                 | 250,000.00           | 80,000.00           | 250,000.00           |
| 12020148      | Welding Machine Licenses               | 1,826,000.00         | 1,017,333.33        | 1,826,000.00         |
| 12020150      | Blacksmith Workshop Licenses           | 1,526,000.00         | 2,833,333.33        | 1,526,000.00         |
| 12020152      | Battery Charge Workshop Licenses       | 250,000.00           | 13,333.33           | 250,000.00           |
| 12020155      | Vulcanizers Licenses                   | 1,503,000.00         | 935,333.33          | 1,503,000.00         |
| 12020156      | Vehicle Spare Parts Licenses           | 2,120,000.00         | 1,020,000.00        | 2,120,000.00         |
| 12020168      | Kiosks Licenses                        | 2,130,000.00         | 8,666.67            | 2,130,000.00         |
| 12020170      | Noise Control Permits                  | 100,000.00           | 46,200.00           | 100,000.00           |
| 12020177      | Butchers Licenses                      | 450,000.00           | 210,666.67          | 450,000.00           |
| 12020178      | Registration of Night Soil Contractors | 55,250.00            | 36,833.34           | 55,250.00            |
| 12020179      | Ingredients Grinding Mill Licenses     | 100,000.00           | 20,500.00           | 100,000.00           |
|               | <b>SUB TOTAL</b>                       | <b>17,128,932.00</b> | <b>8,281,909.66</b> | <b>17,128,932.00</b> |
| <b>120204</b> | <b>Fees General</b>                    |                      |                     |                      |
| 12020417      | General Contractors Registration Fees  | 550,000.00           | 233,333.34          | 550,000.00           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET  |
|---------------|--------------------------------------------------|------------------|------------------|------------------|
|               |                                                  | 2024             | 2024             | 2025             |
|               |                                                  | ₦                | ₦                | ₦                |
| 12020427      | Tenders Fees                                     | 700,000.00       | 333,333.33       | 700,000.00       |
| 12020443      | Births and Deaths Registration Fees              | 50,000.00        | 21,333.34        | 50,000.00        |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                | 900,000.00       | 300,000.00       | 900,000.00       |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees              | 50,000.00        | 20,000.00        | 50,000.00        |
| 12020460      | Block Making Machines Fees                       | 56,000.00        | 26,666.66        | 56,000.00        |
| 12020463      | Customary Right of Occupancy Fees                | 1,520,000.00     | 400,000.00       | 1,520,000.00     |
| 12020465      | Approval of Building Plan Fees                   | 320,000.00       | 86,333.67        | 320,000.00       |
| 12020470      | Corn Grinding Mill Licenses                      | 352,123.00       | 157,500.00       | 352,123.00       |
| 12020476      | Eating House License Fees                        | 650,000.00       | 23,333.33        | 650,000.00       |
| 12020486      | Registration for Meat Van Fees                   | 340,000.00       | 1,333.33         | 340,000.00       |
| 12020489      | Dislodging of Septic Tank Charges                | 107,000.00       | 50,000.00        | 107,000.00       |
| 12020495      | Environmental Sanitation Fees                    | 761,429.33       | 6,666.57         | 761,429.33       |
| 12020496      | Sand Dredging Fees                               | 710,240.00       | 380,000.00       | 710,240.00       |
| 12020498      | Irrigation Scheme Fees/ Charges                  | 300,000.00       | 540,000.00       | 300,000.00       |
|               | <b>SUB TOTAL</b>                                 | <b>7,366,792</b> | <b>2,579,834</b> | <b>7,366,792</b> |
| <b>120205</b> | <b>Fines Genral</b>                              |                  |                  |                  |
| 12020504      | Impounding of Animal Fines                       | 550,000.00       | 80,166.67        | 550,000.00       |
|               | <b>SUB TOTAL</b>                                 | <b>550,000</b>   | <b>80,167</b>    | <b>550,000</b>   |
| <b>120207</b> | <b>Earnings General</b>                          |                  |                  |                  |
| 12020711      | Earnings from Commercial/ Industrial Activities  | 7,342,366.00     | 2,148,910.67     | 7,342,366.00     |
| 12020712      | Earnings from Markets                            | 4,355,280.00     | 2,234,666.66     | 14,355,280.00    |
| 12020713      | Earnings from Motor Parks                        | 2,500,000.00     | 866,666.67       | 12,500,000.00    |
| 12020714      | Earnings from Shops and Shopping Centers         | 25,000.00        | 1,333,333.33     | 9,025,000.00     |
| 12020715      | Earnings from Transport Services (Mass Transits) | 4,000,000.00     | 3,333,333.34     | 8,000,000.00     |
| 12020716      | Earnings from Tipper and Tractors                | 3,000,000        | 125,994.00       | 3,000,000        |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE     | DETAILS REVENUE                          | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|------------------------------------------|----------------------|--------------------|----------------------|
|               |                                          | 2024                 | 2024               | 2025                 |
|               |                                          | ₦                    | ₦                  | ₦                    |
| 12020724      | Earnings from Goats and Sheeps Markets   | 19,609,000.00        | 6,732,666.67       | 19,609,000.00        |
|               | <b>SUB TOTAL</b>                         | <b>40,831,646</b>    | <b>16,775,571</b>  | <b>73,831,646</b>    |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b> |                      |                    |                      |
| 12020906      | Rents on Government Property (Quarters)  | 5,250,234.00         | 552,746.66         | 5,250,234.00         |
| 12020908      | Rents from Landed Property               | 1,285,239.00         | 439,515.34         | 1,285,239.00         |
|               | <b>SUB TOTAL</b>                         | <b>6,535,473</b>     | <b>992,262</b>     | <b>6,535,473</b>     |
| <b>120212</b> | <b>Interests Earning</b>                 |                      |                    |                      |
| 12021213      | Dividends/ Interests on Fixed Deposits   | 13,175,820.67        | 1,154,607.67       | 13,175,820.67        |
| 12021214      | Others                                   |                      |                    |                      |
|               | <b>SUB TOTAL</b>                         | <b>13,175,821</b>    | <b>1,154,608</b>   | <b>13,175,821</b>    |
| <b>120214</b> | <b>Others Revenues</b>                   |                      |                    |                      |
| 12021401      | Recovery of Losses of Overpayments       | 4,234,083.00         | 1,466,814.67       | 14,234,083.00        |
| 12021402      | Unclaimed Deposits                       | 4,100,000.00         | 733,333.33         | 9,100,000.00         |
| 12021403      | Payments in Lieu of Resigns              | 3,000,000.00         | 366,666.66         | 3,000,000.00         |
|               | <b>SUB TOTAL</b>                         | <b>11,334,083</b>    | <b>2,566,815</b>   | <b>26,334,083</b>    |
| <b>130203</b> | <b>Domestic Grants</b>                   |                      |                    |                      |
| 13020304      | Grants from State Government             | 43,385,149.00        | 2,432,168.00       | 43,385,149.00        |
|               | <b>SUB TOTAL</b>                         | <b>43,385,149</b>    | <b>2,432,168</b>   | <b>43,385,149</b>    |
| 11            | <b>TOTAL I.G.R</b>                       | <b>164,833,187</b>   | <b>42,952,622</b>  | <b>212,833,187</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>            |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                 | 1,962,577,747        | 758,389,999        | 2,505,168,816        |
|               | <b>TOTAL</b>                             | <b>1,962,577,747</b> | <b>758,389,999</b> | <b>2,505,168,816</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------|-----------------|------------------|-----------------|
|           |                 | 2024            | 2024             | 2025            |
|           |                 | ₦               | ₦                | ₦               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------|-----------------|------------------|-----------------|
|           |                 | 2024            | 2024             | 2025            |
|           |                 | ₦               | ₦                | ₦               |

**FUNE LOCAL GOVERNMENT COUNCIL**

| ECON CODE | DETAILS REVENUE                              | APPROVED BUDGET      | ACTUAL EXP JAN- SEPT 2024 | APPROVED BUDGET      |
|-----------|----------------------------------------------|----------------------|---------------------------|----------------------|
|           |                                              | 2024                 | 2024                      | 2025                 |
|           |                                              | ₦                    | ₦                         | ₦                    |
| 110101    | Government Share of FAAC                     |                      |                           |                      |
| 11010101  | Statutory Allocation from Federal Government | 2,585,241,571        |                           | 1,675,010,115        |
| 11010102  | Statutory Allocation from State Government   | 46,760,813           |                           | 131,482,981          |
| 110102    | Government Share of VAT                      |                      |                           |                      |
| 11010201  | Share of Value Added Tax (VAT)               | 1,851,259,159        |                           | 2,607,279,122        |
| 110111    | Non-Excess Oil                               |                      |                           |                      |
| 11011101  | Non-Excess Oil                               | 1,066,135,380        |                           | 2,343,435,387        |
|           | <b>Total Recurrent Revenue</b>               | <b>5,549,396,922</b> | <b>-</b>                  | <b>6,757,207,605</b> |
| 120101    | Personal Taxes                               |                      |                           |                      |
| 12010105  | Development Levy/ Taxes                      | 700,000              | 168,000                   | 700,000              |
| 12010107  | Cattle Levy/ Taxes                           | 7,000,000            | 1,750,000                 | 7,000,000            |
| 12010108  | Arrears of Cattle Levy/ Taxes                | 300,000              | 380,000                   | 300,000              |
| 12010111  | Tenement Rate                                | 800,000              | 192,000                   | 800,000              |
| 12010112  | Penalty for Tenement Rate                    |                      | 0                         |                      |
| 12010114  | Ground Rates                                 | 2,000,000            | 240,000                   | 2,000,000            |
|           | <b>SUB TOTAL</b>                             | <b>10,800,000</b>    | <b>2,730,000</b>          | <b>10,800,000</b>    |
| 120201    | License - General                            |                      | 0                         |                      |
| 12020102  | Goldsmith/ Gold Dealers Licenses             | 20,000               | 5,000                     | 20,000               |
| 12020105  | Radio/ Television Licenses                   |                      | 0                         |                      |
| 12020111  | Bakery House Licenses                        | 1,000,000            | 250,000                   | 1,000,000            |
| 12020112  | Bicycle Licenses and Hire Permits            | 50,000               | 35,000                    | 50,000               |
| 12020113  | Brick Making, etc. Licenses                  | .                    | 0                         | .                    |
| 12020114  | Cart/ Truck Licenses                         | 1,000,000            | 345,000                   | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE                                     | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------------------------------------------|-----------------|------------------|-----------------|
|           |                                                     | 2024            | 2024             | 2025            |
|           |                                                     | ₦               | ₦                | ₦               |
| 12020115  | Dane Gun Licensing                                  | 100,000         | 20,000           | 100,000         |
| 12020116  | Cattle Dealers Licenses                             | 350,000         | 250,000          | 350,000         |
| 12020117  | Dried Fish/ Meat Licenses                           | 50,000          | 17,500           | 50,000          |
| 12020120  | Hawking Permits                                     | 100,000         | 43,550           | 100,000         |
| 12020121  | Hunting Permits                                     | 1,200,000       | 752000           | 1,200,000       |
| 12020122  | Produce Buying Licenses                             | 1,300,000       | 700,500          | 1,300,000       |
| 12020124  | Abattoir/ Slaughter Licenses                        | 150,000         | 73,800           | 150,000         |
| 12020126  | Hiring Licenses                                     | 5,000,000       | 875,000          | 5,000,000       |
| 12020130  | Cinematography Licenses                             |                 | 0                |                 |
| 12020137  | Trade Permit Licenses                               | 100,000         | 45,450           | 100,000         |
| 12020140  | Minor Industrial Licenses                           | 1,000,000       | 154,000          | 1,000,000       |
| 12020141  | Auctioneers Licenses                                | 250,000         | 0                | 250,000         |
| 12020142  | Petty Traders Licenses                              | 175,000         | 55,500           | 175,000         |
| 12020144  | Felling and Trees Licenses                          | 275,000         | 73,200           | 275,000         |
| 12020145  | Saw Mill Licenses                                   | 200,000         | 20000            | 200,000         |
| 12020147  | Photo Studio Licenses                               | 300,000         | 0                | 300,000         |
| 12020148  | Welding Machine Licenses                            | 20,000          | 5,000            | 120,000         |
| 12020149  | Electric (Radio/ Television) Workshop Licenses      |                 | 0                | 1,000,000       |
| 12020150  | Blacksmith Workshop Licenses                        |                 | 0                |                 |
| 12020152  | Battery Charge Workshop Licenses                    | 100,000         | 0                | 100,000         |
| 12020153  | Printing Press Licenses                             | 300,000         | 0                | 300,000         |
| 12020154  | Panel Beaters Licenses                              |                 | 0                |                 |
| 12020155  | Vulcanizers Licenses                                | 20,000          | 0                | 20,000          |
| 12020156  | Vehicle Spare Parts Licenses                        | 500,000         | 0                | 500,000         |
| 12020158  | Clock/ Watch Repairs Licenses                       | 25,000          | 0                | 25,000          |
| 12020159  | Cloth Dyers Licenses                                | 5,000           | 0                | 5,000           |
| 12020160  | Registration of Laundries and Dry Cleaners Licenses | 10,000          | 0                | 10,000          |
| 12020161  | Building Materials Licenses                         | 10,000          | 0                | 10,000          |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                    | APPROVED BUDGET   | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|----------------------------------------------------|-------------------|------------------|-------------------|
|               |                                                    | 2024              | 2024             | 2025              |
|               |                                                    | ₦                 | ₦                | ₦                 |
| 12020162      | Surface Tank Kerosene Licenses                     | 39,000            | 0                | 39,000            |
| 12020163      | Sewing Institute Licenses                          | 500,000           | 0                | 500,000           |
| 12020164      | Hair Dressing/ Barbing/ Plating/ Painting Licenses | 20,000            | 0                | 20,000            |
| 12020165      | Advertisement Rate/ Licenses                       | 50,000            | 0                | 50,000            |
| 12020167      | Patent Medicine Licenses                           | 1,000,000         | 0                | 5,000,000         |
| 12020168      | Kiosks Licenses                                    | 100,000           | 0                |                   |
| 12020170      | Noise Control Permits                              |                   | 0                |                   |
| 12020173      | Motorcycle Permits                                 | 300,000           | 0                | 300,000           |
| 12020177      | Butchers Licenses                                  | 100,000           | 0                |                   |
| 12020179      | Ingredients Grinding Mill Licenses                 | 6,000             | 0                | 6,000             |
| 12020180      | Photo Stating, Typing Institute Licenses           | 20,000            | 0                | 20,000            |
|               | <b>SUB TOTAL</b>                                   | <b>15,745,000</b> | <b>3,720,500</b> | <b>20,645,000</b> |
| <b>120204</b> | <b>Fees General</b>                                |                   | 0                |                   |
| 12020417      | General Contractors Registration Fees              | 200,000           | 0                | 200,000           |
| 12020427      | Tenders Fees                                       | 150,000           | 0                | 150,000           |
| 12020451      | Timber & Forests Fees                              | 250,000           | 0                | 250,000           |
| 12020455      | Produce Buying Fees                                | 3,000,000         | 0                | 8,000,000         |
| 12020456      | Forestry and Fuel Exploitation Fees                | 100,000           | 0                | 100,000           |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                  | 5,000             | 0                | 5,000             |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees  |                   | 0                |                   |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                | 50,000            | 0                | 50,000            |
| 12020461      | Survey Fees                                        | 120,000           | 0                | 120,000           |
| 12020463      | Customary Right of Occupancy Fees                  | 1,150,000         | 0                | 1,150,000         |
| 12020464      | Commission on Transfer of Plot/ Property           | 200,000           | 0                | 200,000           |
| 12020465      | Approval of Building Plan Fees                     | 120,000           | 0                | 120,000           |
| 12020466      | Mortgage Sub-Lease Approval Fees                   |                   | 0                |                   |
| 12020468      | Business Premises/ Workshop Fees                   | 500,000           | 0                | 500,000           |
| 12020470      | Corn Grinding Mill Licenses                        |                   | 0                |                   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|--------------------------------------------------|------------------|------------------|-------------------|
|               |                                                  | 2024             | 2024             | 2025              |
|               |                                                  | ₦                | ₦                | ₦                 |
| 12020472      | Mortuary, Hears, and Cemetery                    |                  | 0                |                   |
| 12020473      | Local Government Certificate of Origin           | 1,700,000        | 0                | 1,700,000         |
| 12020476      | Eating House License Fees                        | 200,000          | 0                | 200,000           |
| 12020479      | Learning Driving Tests Fees                      | 50,000           | 0                | 50,000            |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees        | 100,000          | 0                | 100,000           |
| 12020484      | Slaughter Fees                                   | 200,000          | 0                | 200,000           |
| 12020485      | Abattoir Fees                                    | 250,000          | 0                | 250,000           |
| 12020486      | Registration for Meat Van Fees                   | 120,000          | 0                | 120,000           |
| 12020487      | Naming of Street Registration Fees               |                  | 0                |                   |
| 12020492      | Vault Fees                                       | 5,000            | 30,000           | 500,000           |
| 12020493      | Dispensary and Maternity Fees                    | 100,000          | 0                | 100,000           |
| 12020494      | Laboratory Test Fees                             | 100,000          | 0                | 2,000,000         |
| 12020495      | Environmental Sanitation Fees                    | 100,000          | 20,000           | 1,000,000         |
| 12020496      | Sand Dredging Fees                               | 900,000          | 0                | 12,000,000        |
|               | <b>SUB TOTAL</b>                                 | <b>9,670,000</b> | <b>50,000</b>    | <b>29,065,000</b> |
| <b>120205</b> | <b>Fines Genral</b>                              |                  | 0                |                   |
| 12020504      | Impounding of Animal Fines                       | 250,000          | 0                | 2,250,000         |
|               | <b>SUB TOTAL</b>                                 | <b>250,000</b>   | <b>0</b>         | <b>2,250,000</b>  |
| <b>120206</b> | <b>Sales General</b>                             |                  | 0                |                   |
| 12020617      | Sales of Stores                                  | 1,000,000        | 0                | 5,000,000         |
|               | <b>SUB TOTAL</b>                                 | <b>1,000,000</b> | <b>-</b>         | <b>5,000,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                          |                  | 0                |                   |
| 12020712      | Earnings from Markets                            | 2,600,000        | 0                | 20,600,000        |
| 12020713      | Earnings from Motor Parks                        | 2,750,000        | 0                | 15,750,000        |
| 12020714      | Earnings from Shops and Shopping Centers         | 4,000,000        | 0                | 15,000,000        |
| 12020715      | Earnings from Transport Services (Mass Transits) | 7,050,000        | 0                | 22,050,000        |
| 12020716      | Earnings from Tipper and Tractors                | 4,200,000        | 0                | 19,200,000        |
| 12020723      | Earnings from Cattle Markets                     | 3,400,000        | 0                | 17,400,000        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                          | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|------------------------------------------|----------------------|--------------------|----------------------|
|               |                                          | 2024                 | 2024               | 2025                 |
|               |                                          | ₦                    | ₦                  | ₦                    |
|               | <b>SUB TOTAL</b>                         | <b>24,000,000</b>    | <b>-</b>           | <b>110,000,000</b>   |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b> |                      | 0                  |                      |
| 12020906      | Rents on Government Property (Quarters)  | 2,000,000            | 0                  | 8,000,000            |
| 12020908      | Rents from Landed Property               | 0                    | 0                  | 5,000,000            |
|               | <b>SUB TOTAL</b>                         | <b>2,000,000</b>     | <b>-</b>           | <b>13,000,000</b>    |
| <b>120210</b> | <b>Repayment General</b>                 |                      | 0                  |                      |
| 12021003      | Bicycle Advances (Principal)             | 0                    | 0                  | 300,000              |
|               | <b>SUB TOTAL</b>                         | <b>-</b>             | <b>-</b>           |                      |
| <b>120211</b> | <b>Investment Income</b>                 |                      | 0                  |                      |
| 12021103      | Dividend Received                        | 300,000              | 200,000            | 2,300,000            |
|               | <b>SUB TOTAL</b>                         | <b>300,000</b>       | <b>200,000</b>     | <b>2,300,000</b>     |
| <b>120212</b> | <b>Interests Earning</b>                 |                      | 0                  |                      |
| 12021205      | Interests on Staff Housing Loan          |                      | 0                  |                      |
| 12021206      | Interests on Loans to States             |                      | 0                  |                      |
| 12021207      | Interests on Loans to LGAs               |                      | 0                  |                      |
| 12021213      | Dividends/ Interests on Fixed Deposits   | 300,000              | 100,000            | 5,000,000            |
|               | <b>SUB TOTAL</b>                         | <b>300,000</b>       | <b>100,000</b>     | <b>5,000,000</b>     |
| 12021403      | Payments in Lieu of Resigns              | 500,000              | 300,000            | 1,000,000            |
|               | <b>SUB TOTAL</b>                         | <b>500,000</b>       | <b>300,000</b>     | <b>1,000,000</b>     |
| 11            | <b>TOTAL I.G.R</b>                       | <b>64,565,000</b>    | <b>7,100,500</b>   | <b>199,060,000</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>            |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                 | 3,109,131,440        | 617,718,602        | 4,290,560,000        |
|               | <b>SUB TOTAL</b>                         | <b>3,109,131,440</b> | <b>617,718,602</b> | <b>4,290,560,000</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------|-----------------|------------------|-----------------|
|           |                 | 2024            | 2024             | 2025            |
|           |                 | ₦               | ₦                | ₦               |

**GEIDAM LOCAL GOVERNMENT COUNCIL**

|          |                                              |                      |                  |                      |
|----------|----------------------------------------------|----------------------|------------------|----------------------|
| 110101   | Government Share of FAAC                     |                      |                  |                      |
| 11010101 | Statutory Allocation from Federal Government | 2,142,497,551.88     |                  | 1,388,099,736.09     |
| 11010102 | Statutory Allocation from State Government   | 44,746,676.37        |                  | 102,677,460.87       |
| 110102   | Government Share of VAT                      |                      |                  |                      |
| 11010201 | Share of Value Added Tax (VAT)               | 1,415,739,520.07     |                  | 2,034,700,177.88     |
| 110111   | Non-Excess Oil                               |                      |                  |                      |
| 11011101 | Non-Excess Oil                               | 883,550,870.78       |                  | 1,942,031,283        |
|          | <b>Total Recurrent Revenue</b>               | <b>4,486,534,619</b> | <b>-</b>         | <b>5,467,508,658</b> |
| 120101   | Personal Taxes                               |                      |                  |                      |
| 12010107 | Cattle Levy/ Taxes                           | 3,000,000            | 2,130,450        | 16,000,000           |
| 12010108 | Arrears of Cattle Levy/ Taxes                | 700,000              | 390,000.00       | 5,700,000            |
| 12010114 | Ground Rates                                 | 2,500,000            | 1,000,000.00     | 12,000,000           |
|          | <b>SUB TOTAL</b>                             | <b>6,200,000</b>     | <b>3,520,450</b> | <b>33,700,000</b>    |
| 120201   | License - General                            |                      |                  |                      |
| 12020102 | Goldsmith/ Gold Dealers Licenses             | 35,500               |                  | 1,135,000            |
| 12020107 | Boats & Canoe/ Small Craft License           | 125,000              |                  | 1,825,000            |
| 12020111 | Bakery House Licenses                        | 140,000              | 100,000          | 1,540,000            |
| 12020112 | Bicycle Licenses and Hire Permits            | 30,000               |                  | 1,130,000            |
| 12020114 | Cart/ Truck Licenses                         | 1,225,000            | 500,000.00       | 8,450,000            |
| 12020115 | Dane Gun Licensing                           | 75,000               |                  | 1,175,000            |
| 12020116 | Cattle Dealers Licenses                      | 775,000              | 550,000          | 9,775,000            |
| 12020117 | Dried Fish/ Meat Licenses                    | 617,500              | 590,000          | 14,000,000           |
| 12020118 | Pet/ Dog Licenses                            | 210,000              | 100,000          | 7,362,500            |
| 12020120 | Hawking Permits                              | 562,500              | 420,000          | 1,562,500            |
| 12020121 | Hunting Permits                              | 70,000               |                  | 1,170,000            |
| 12020124 | Abattoir/ Slaughter Licenses                 | 10,000,000           | 5,000,000        | 18,000,000           |
| 12020138 | Tent at Sea Beach Permits                    | 225,000              |                  | 1,525,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                     | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET    |
|---------------|-----------------------------------------------------|-------------------|-------------------|--------------------|
|               |                                                     | 2024              | 2024              | 2025               |
|               |                                                     | ₦                 | ₦                 | ₦                  |
| 12020142      | Petty Traders Licenses                              | 800,000           | 700,000           | 8,800,000          |
| 12020144      | Felling and Trees Licenses                          | 600,000           | 500,000           | 8,600,000          |
| 12020146      | Brown Sugar Machine Licenses                        | 500,000           | 450,000           | 2,500,000          |
| 12020147      | Photo Studio Licenses                               | 1,500,000         | 1,400,000         | 9,000,000          |
| 12020148      | Welding Machine Licenses                            | 1,300,000         | 1,200,000         | 7,300,000          |
| 12020149      | Electric (Radio/ Television) Workshop Licenses      | 600,000           | 300,000           | 7,600,000          |
| 12020150      | Blacksmith Workshop Licenses                        | 400,000           | 100,000           | 2,000,000          |
| 12020151      | Wood Making/ Carpentry Workshop Licenses            | 300,000           | 50,000            | 1,600,000          |
| 12020152      | Battery Charge Workshop Licenses                    | 200,000           | 120,000           | 1,800,000          |
| 12020153      | Printing Press Licenses                             | 3,000,000         | 2,000,500         | 11,745,301         |
| 12020156      | Vehicle Spare Parts Licenses                        | 350,000           | 200,000           | 1,950,000          |
| 12020157      | Phone Repairs Licenses                              |                   |                   |                    |
| 12020160      | Registration of Laundries and Dry Cleaners Licenses | 400,000           | 200,000           | 1,400,000          |
| 12020161      | Building Materials Licenses                         | 500,000           | 300,000           | 1,500,000          |
| 12020162      | Surface Tank Kerosene Licenses                      | 300,000           | 100,000           | 1,300,000          |
| 12020163      | Sewing Institute Licenses                           | 720,000           | 400,000           | 5,720,000          |
| 12020164      | Hair Dressing/ Barbing/ Plating/ Painting Licenses  | 1,500,000         | 1,100,000         | 6,500,000          |
| 12020168      | Kiosks Licenses                                     | 135,000           | 120,000           | 1,135,000          |
| 12020170      | Noise Control Permits                               | 190,000           | 140,000           | 1,190,000          |
| 12020172      | Cold Room Licenses                                  | 250,000           | 100,000           | 1,250,000          |
| 12020173      | Motorcycle Permits                                  | 75,000            |                   | 175,000            |
| 12020179      | Ingredients Grinding Mill Licenses                  | 660,000           | 450,000           | 6,660,000          |
| 12020180      | Photo Stating, Typing Institute Licenses            | 2,000,000         | 1,500,000         | 8,000,000          |
|               | <b>SUB TOTAL</b>                                    | <b>30,370,500</b> | <b>18,690,500</b> | <b>166,375,301</b> |
| <b>120204</b> | <b>Fees General</b>                                 |                   |                   |                    |
| 12020427      | Tenders Fees                                        | 900,000           | 850,000.0         | 1,900,000          |
| 12020444      | Burial Fees                                         | 300,000           |                   | 1,300,000          |
| 12020456      | Forestry and Fuel Exploitation Fees                 | 650,000           | 300,000.0         | 1,650,000          |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                            | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|------------------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                            | 2024              | 2024              | 2025              |
|               |                                                            | ₦                 | ₦                 | ₦                 |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                          | 300,000           | 150,000.0         | 1,300,000         |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees          | 500,000           | 300,000.0         | 1,500,000         |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                        | 400,000           | 250,000.0         | 1,400,000         |
| 12020460      | Block Making Machines Fees                                 | 500,000           | 300,000.0         | 1,500,000         |
| 12020461      | Survey Fees                                                | 200,000           | 100,000.0         | 1,200,000         |
| 12020465      | Approval of Building Plan Fees                             | 600,000           | 350,000.0         | 1,600,000         |
| 12020473      | Local Government Certificate of Origin                     | 2,700,000         | 2,100,000.0       | 6,175,000         |
| 12020476      | Eating House License Fees                                  | 130,000           | 113,000.0         | 1,130,000         |
| 12020481      | Palm Wine Tappers/ Sellers Fees                            | 500,000           |                   | 1,500,000         |
| 12020484      | Slaughter Fees                                             | 1,750,000         | 1,200,000.0       | 6,750,000         |
| 12020485      | Abattoir Fees                                              | 500,000           | 450,000.0         | 1,500,000         |
| 12020486      | Registration for Meat Van Fees                             | 200,000           | 100,000.0         | 1,200,000         |
| 12020487      | Naming of Street Registration Fees                         | 92,500            |                   | 1,192,500         |
| 12020491      | Pest Control and Disinfectant Fees                         | 600,000           | 400,000.0         | 1,600,000         |
| 12020492      | Vault Fees                                                 | 475,000           | 200,000.0         | 1,475,000         |
| 12020493      | Dispensary and Maternity Fees                              | 137,500           |                   | 1,137,500         |
| 12020494      | Laboratory Test Fees                                       | 145,000           |                   | 1,145,000         |
| 12020495      | Environmental Sanitation Fees                              | 4,128,400         | 2,500,000.0       | 8,128,400         |
| 12020497      | Sand, Granite, Iron Rod Sellers Fees                       | 500,000           | 350,000.0         | 1,500,000         |
|               | <b>SUB TOTAL</b>                                           | <b>16,208,400</b> | <b>10,013,000</b> | <b>47,783,400</b> |
| <b>120205</b> | <b>Fines Genral</b>                                        |                   |                   |                   |
| 12020502      | Towing of Vehicles                                         | 25,000            | 20,000            | 1,205,000         |
|               | <b>SUB TOTAL</b>                                           | <b>25,000</b>     | <b>20,000</b>     | <b>1,205,000</b>  |
| <b>120206</b> | <b>Sales General</b>                                       |                   |                   |                   |
| 12020604      | Sales of Unserviceable Stores/ Scraps/ Unserviceable Items | 2,000,000         | 1,000,000         | 8,000,000         |
|               | <b>SUB TOTAL</b>                                           | <b>2,000,000</b>  | <b>1,000,000</b>  | <b>8,000,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                                    |                   |                   |                   |
| 12020703      | Earnings from Hire of Plants and Equipment                 | 1,000,000         | 750,000.00        | 10,000,000        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|--------------------------------------------------|----------------------|--------------------|----------------------|
|               |                                                  | 2024                 | 2024               | 2025                 |
|               |                                                  | ₦                    | ₦                  | ₦                    |
| 12020711      | Earnings from Commercial/ Industrial Activities  | 400,000              | 300,000.00         | 1,400,000            |
| 12020712      | Earnings from Markets                            | 8,000,000            | 4,500,000.00       | 10,000,000           |
| 12020713      | Earnings from Motor Parks                        | 8,000,000            | 4,000,000.00       | 10,000,000           |
| 12020714      | Earnings from Shops and Shopping Centers         | 1,800,000            | 1,200,000.00       | 4,800,000            |
| 12020715      | Earnings from Transport Services (Mass Transits) | 2,500,986            | 2,300,000.00       | 6,500,986            |
| 12020716      | Earnings from Tipper and Tractors                | 3,049,991            | 2,700,000.00       | 7,049,991            |
| 12020723      | Earnings from Cattle Markets                     | 2,500,000            | 2,000,000.00       | 8,500,000            |
|               | <b>SUB TOTAL</b>                                 | <b>27,250,977</b>    | <b>17,750,000</b>  | <b>58,250,977</b>    |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                      |                    |                      |
| 12020802      | Rent on Government Offices                       | 655,698.08           | 400,000            | 1,121,198.00         |
|               | <b>SUB TOTAL</b>                                 | <b>655,698</b>       | <b>400,000</b>     | <b>1,121,198</b>     |
| 12021213      | Dividends/ Interests on Fixed Deposits           | 4,000,000            | 2,100,000          | 10,000,000           |
| 12021214      | Others                                           |                      |                    |                      |
|               | <b>SUB TOTAL</b>                                 | <b>4,000,000</b>     | <b>2,100,000</b>   | <b>10,000,000</b>    |
| 11            | <b>Total I.G.R</b>                               | <b>86,710,575</b>    | <b>53,493,950</b>  | <b>326,435,876</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                         | 2,956,956,204        | 382,000,000        | 3,923,920,258        |
|               | <b>TOTAL</b>                                     | <b>2,956,956,204</b> | <b>382,000,000</b> | <b>3,923,920,258</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE                      | DETAILS REVENUE                              | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|--------------------------------|----------------------------------------------|-----------------|------------------|-----------------|
|                                |                                              | 2024            | 2024             | 2025            |
|                                |                                              | ₦               | ₦                | ₦               |
| GUJBA LOCAL GOVERNMENT COUNCIL |                                              |                 |                  |                 |
| 110101                         | Government Share of FAAC                     |                 |                  |                 |
| 11010101                       | Statutory Allocation from Federal Government | 1,972,533,601   |                  | 1,277,889,718   |
| 11010102                       | Statutory Allocation from State Government   | 43,973,474      |                  | 97,218,024      |
| 110102                         | Government Share of VAT                      |                 |                  |                 |
| 11010201                       | Share of Value Added Tax (VAT)               | 1,333,146,673   |                  | 1,926,319,163   |
| 110111                         | Non-Excess Oil                               |                 |                  |                 |
| 11011101                       | Non-Excess Oil                               | 813,458,937     |                  | 1,787,841,125   |
|                                | Total Revenue                                | 4,163,112,685   | -                | 5,089,268,030   |
| 120101                         | Personal Taxes                               |                 |                  |                 |
| 12010107                       | Cattle Levy/ Taxes                           | 15,000,000      | 12,000,000       | 15,000,000      |
| 12010108                       | Arrears of Cattle Levy/ Taxes                | 2,000,000       | 1,700,000        | 2,000,000       |
| 12010111                       | Tenement Rate                                | 1,100,000       | 900,000          | 1,100,000       |
| 12010112                       | Penalty for Tenement Rate                    | 1,180,000       | 950,000          | 1,180,000       |
| 12010114                       | Ground Rates                                 | 1,000,000       | 750,000          | 1,000,000       |
|                                | SUB TOTAL                                    | 20,280,000      | 16,300,000       | 20,280,000      |
| 120201                         | License - General                            |                 |                  |                 |
| 12020102                       | Goldsmith/ Gold Dealers Licenses             | 30,000          | 23,000           | 30,000          |
| 12020111                       | Bakery House Licenses                        | 300,000         | 211,000          | 300,000         |
| 12020116                       | Cattle Dealers Licenses                      | 2,150,000       | 1,690,000        | 2,150,000       |
| 12020120                       | Hawking Permits                              | 200,000         | 134,000          | 200,000         |
| 12020142                       | Petty Traders Licenses                       | 150,000         | 87,000           | 150,000         |
| 12020144                       | Felling and Trees Licenses                   | 1,000,000       | 1,230,000        | 2,000,000       |
| 12020152                       | Battery Charge Workshop Licenses             | 50,000          | 432,000          | 500,000         |
| 12020154                       | Panel Beaters Licenses                       | 100,000         | 76,000           | 100,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                          | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET  |
|---------------|------------------------------------------|------------------|------------------|------------------|
|               |                                          | 2024             | 2024             | 2025             |
|               |                                          | ₦                | ₦                | ₦                |
| 12020155      | Vulcanizers Licenses                     | 100,000          | 85,000           | 100,000          |
| 12020156      | Vehicle Spare Parts Licenses             | 400,000          | 310,000          | 400,000          |
| 12020161      | Building Materials Licenses              | 100,000          | 65,000           | 100,000          |
| 12020168      | Kiosks Licenses                          | 150,000          | 86,500           | 150,000          |
| 12020173      | Motorcycle Permits                       | 1,500,000        | 34,000           | 2,000,000        |
| 12020175      | Cigarette Licenses                       | 10,000           | 7,600            | 10,000           |
| 12020176      | Squatters Permits                        | 50,000           | 36,000           | 50,000           |
| 12020180      | Photo Stating, Typing Institute Licenses | 50,000           | 23,000           | 50,000           |
|               | <b>SUB TOTAL</b>                         | <b>6,340,000</b> | <b>4,530,100</b> | <b>8,290,000</b> |
| <b>120204</b> | <b>Fees General</b>                      |                  |                  |                  |
| 12020417      | General Contractors Registration Fees    | 2,000,000        | 1,540,000        | 2,000,000        |
| 12020443      | Births and Deaths Registration Fees      | 50,000           | 43,000           | 50,000           |
| 12020446      | Agricultural/ Veterinary Services Fees   | 150,000          | 130,000          | 150,000          |
| 12020455      | Produce Buying Fees                      | 1,000,000        | 940,000          | 2,000,000        |
| 12020456      | Forestry and Fuel Exploitation Fees      | 400,000          | 450,000          | 1,000,000        |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees      | 150,000          | 120,000          | 150,000          |
| 12020460      | Block Making Machines Fees               | 100,000          | 78,000           | 100,000          |
| 12020463      | Customary Right of Occupancy Fees        | 600,000          | 520,000          | 600,000          |
| 12020464      | Commission on Transfer of Plot/ Property | 300,000          | 230,000          | 300,000          |
| 12020465      | Approval of Building Plan Fees           | 200,000          | 210,000          | 200,000          |
| 12020473      | Local Government Certificate of Origin   | 2,500,000        | 1,000,000        | 2,500,000        |
| 12020475      | Registration of Vehicles                 | 2,000,000        | 1,200,000        | 2,000,000        |
| 12020476      | Eating House License Fees                | 200,000          | 90,000           | 200,000          |
| 12020484      | Slaughter Fees                           | 1,600,000        | 1,340,000        | 1,600,000        |
| 12020485      | Abattoir Fees                            | 1,500,000        | 1,220,000        | 1,500,000        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET    |
|---------------|--------------------------------------------------|-------------------|-------------------|--------------------|
|               |                                                  | 2024              | 2024              | 2025               |
|               |                                                  | ₦                 | ₦                 | ₦                  |
| 12020488      | Mobile Sales Promotion Fees                      | 20,000            | 5,000             | 20,000             |
| 12020489      | Dislodging of Septic Tank Charges                | 50,000            | -                 | 50,000             |
| 12020495      | Environmental Sanitation Fees                    | 50,000            | -                 | 50,000             |
| 12020496      | Sand Dredging Fees                               | 1,000,000         | 870,000           | 1,000,000          |
| 12020498      | Irrigation Scheme Fees/ Charges                  | 500,000           | 100,000           | 500,000            |
|               | <b>SUB TOTAL</b>                                 | <b>14,370,000</b> | <b>10,086,000</b> | <b>15,970,000</b>  |
| <b>120206</b> | <b>Sales General</b>                             |                   |                   |                    |
| 12020609      | Proceeds from Sales of Farm Produce              | 1,708,000         | 1,540,000         | 20,108,000         |
|               | <b>SUB TOTAL</b>                                 | <b>1,708,000</b>  | <b>1,540,000</b>  | <b>20,108,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                          |                   |                   |                    |
| 12020712      | Earnings from Markets                            | 1,470,535         | 1,230,000         | 14,470,535         |
| 12020713      | Earnings from Motor Parks                        | 1,879,000         | 1,350,000         | 11,879,000         |
| 12020714      | Earnings from Shops and Shopping Centers         | 6,300,000         | 3,560,000         | 25,300,000         |
| 12020715      | Earnings from Transport Services (Mass Transits) | 3,780,000         | 2,980,000         | 10,780,000         |
| 12020723      | Earnings from Cattle Markets                     | 2,500,000         | 1,890,000         | 25,000,000         |
| 12020724      | Earnings from Goats and Sheeps Markets           | 2,000,000         | 1,700,000         | 32,000,000         |
| 12020725      | Other Earnings not elsewhere defined             | -                 | -                 | -                  |
|               | <b>SUB TOTAL</b>                                 | <b>17,929,535</b> | <b>12,710,000</b> | <b>119,429,535</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                   |                   |                    |
| 12020806      | Rent on Local Government Guest House             |                   |                   |                    |
|               | <b>SUB TOTAL</b>                                 | -                 |                   |                    |
| 12021213      | Dividends/ Interests on Fixed Deposits           |                   |                   |                    |
|               | <b>SUB TOTAL</b>                                 | -                 |                   |                    |
| 11            | <b>Total I.G.R</b>                               | <b>60,627,535</b> | <b>45,166,100</b> | <b>184,077,535</b> |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                   |                   |                    |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE | DETAILS REVENUE          | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|-----------|--------------------------|----------------------|--------------------|----------------------|
|           |                          | 2024                 | 2024               | 2025                 |
|           |                          | ₦                    | ₦                  | ₦                    |
| 14010101  | Transfer from CRF to CDF | 2,547,497,958        | 970,098,000        | 3,356,922,538        |
|           | <b>TOTAL</b>             | <b>2,547,497,958</b> | <b>970,098,000</b> | <b>3,356,922,538</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE                             | DETAILS REVENUE                                                     | APPROVED BUDGET      | ACTUAL JAN- SEPT  | APPROVED BUDGET      |
|---------------------------------------|---------------------------------------------------------------------|----------------------|-------------------|----------------------|
|                                       |                                                                     | 2024                 | 2024              | 2025                 |
|                                       |                                                                     | ₦                    | ₦                 | ₦                    |
| <b>GULANI LOCAL GOVERNMENTCOUNCIL</b> |                                                                     |                      |                   |                      |
| 110101                                | Government Share of FAAC                                            |                      |                   |                      |
| 11010101                              | Statutory Allocation from Federal Government                        | 1,713,727,106        |                   | 1,110,297,624        |
| 11010102                              | Statutory Allocation from State Government                          | 42,796,109           |                   | 91,875,638           |
| 110102                                | Government Share of VAT                                             |                      |                   |                      |
| 11010201                              | Share of Value Added Tax (VAT)                                      | 1,252,463,294        |                   | 1,822,027,998        |
| 110103                                | Non-Excess Oil                                                      |                      |                   |                      |
| 11010303                              | Non-Excess Oil                                                      | 706,728,965          |                   | 1,553,370,167        |
| 110104                                | <b>Total Recurrent Revenue</b>                                      | <b>3,715,715,473</b> | <b>-</b>          | <b>4,577,571,427</b> |
| 11010401                              | <b>Personal Taxes</b>                                               |                      |                   |                      |
| 110105                                | Community/ Poll Taxes                                               | 2,000,000            | 900,000           | 2,000,000            |
| 11010501                              | Arrears of Community/ Poll Taxes                                    | 320,000              | 3,300,000         | 320,000              |
| 110106                                | Development Levy/ Taxes                                             | 200,000              | 2,500,000         | 200,000              |
| 11010601                              | Arrears of Development Levy/ Taxes                                  | 100,000              | 1,260,240         | 100,000              |
| 110107                                | Cattle Levy/ Taxes                                                  | 4,300,000            | 800,100           | 5,300,000            |
| 11010701                              | Arrears of Cattle Levy/ Taxes                                       | 1,700,000            | 500,000           | 2,200,000            |
| 110108                                | Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 600,000              | 600,000           | 1,950,126            |
| 11010801                              | Tenement Rate                                                       | 100,000              | 820,410           | 100,000              |
| 110109                                | Penalty for Tenement Rate                                           | 100,000              | 250,000           | 100,000              |
| 11010901                              | Arrears of Tenement Rate                                            | 100,000              | -                 | 10,100,000           |
| 110110                                | Ground Rates                                                        | 200,000              | -                 | 11,550,126           |
| 11011001                              | Federal Government Grant in lieu of Tenement Rate                   | 100,000              | 50,000            | 100,000              |
| 110111                                | State Government Grant in lieu of Tenement Rate                     | 100,171              | 100,000           | 100,000              |
| 11011101                              | <b>SUB TOTAL</b>                                                    | <b>9,920,171</b>     | <b>11,080,750</b> | <b>34,120,251</b>    |
|                                       | <b>License - General</b>                                            |                      |                   |                      |
| 120101                                | Goldsmith/ Gold Dealers Licenses                                    | 20,000               | 20,000            | 20,000               |
| 12010101                              | Boats & Canoe/ Small Craft License                                  | 5,000                | 6,000             | 6,000                |
| 12010104                              | Bakery House Licenses                                               | 261,202              | 377,000           | 377,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                     | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|---------------|-----------------------------------------------------|-----------------|------------------|-----------------|
|               |                                                     | 2024            | 2024             | 2025            |
|               |                                                     | ₦               | ₦                | ₦               |
| 12010105      | Bicycle Licenses and Hire Permits                   | 500,000         | 800,000          | 800,000         |
| 12010106      | Cart/ Truck Licenses                                | 4,000           | 5,000            | 5,000           |
| 12010107      | Dane Gun Licensing                                  | 10,000          | 10,000           | 10,000          |
| 12010108      | Cattle Dealers Licenses                             | 40,000          | 100,000          | 100,000         |
| 12010109      | Dried Fish/ Meat Licenses                           | 50,000          | 10,000           | 10,000          |
| 12010111      | Fishing Permits                                     | 3,399           | 4,000            | 4,000           |
| 12010112      | Hawking Permits                                     | 100,000         | 50,000           | 50,000          |
| 12010113      | Produce Buying Licenses                             | 950,000         | 50,000           | 50,000          |
| 12010114      | Abattoir/ Slaughter Licenses                        | 900,000         | 500,000          | 500,000         |
| 12010115      | Hiring Licenses                                     | 50,000          | 10,000           | 10,000          |
| 12010116      | Trade Permit Licenses                               | 200,000         | 100,000          | 100,000         |
|               | Minor Industrial Licenses                           | 300,000         | 200,000          | 200,000         |
| <b>120201</b> | Petty Traders Licenses                              | 100,000         | 100,000          | 100,000         |
| 12020102      | Pit Sawing Licenses                                 | 100,000         | 100,000          | 100,000         |
| 12020107      | Felling and Trees Licenses                          | 190,000         | 60,000           | 200,000         |
| 12020111      | Saw Mill Licenses                                   | 120,000         | 36,000           | 100,000         |
| 12020112      | Photo Studio Licenses                               | 40,000          | -                | 50,000          |
| 12020114      | Welding Machine Licenses                            | 100,000         | 72,000           | 200,000         |
| 12020115      | Electric (Radio/ Television) Workshop Licenses      | 10,000          | 5,000            | 10,000          |
| 12020116      | Printing Press Licenses                             | 4,000           | 2,000            | 500,000         |
| 12020117      | Panel Beaters Licenses                              | 30,000          | 10,000           | 20,000          |
| 12020119      | Vulcanizers Licenses                                | 100,000         | 56,000           | 20,000          |
| 12020120      | Clock/ Watch Repairs Licenses                       | 3,000           | 2,000            | 2,000           |
| 12020122      | Cloth Dyers Licenses                                | 5,000           | -                | 2,000           |
| 12020124      | Registration of Laundries and Dry Cleaners Licenses | 5,000           | -                | 2,000           |
| 12020126      | Building Materials Licenses                         | 40,000          | 10,000           | 50,000          |
| 12020137      | Surface Tank Kerosene Licenses                      | 20,000          | 2,000            | -               |
| 12020140      | Hair Dressing/ Barbing/ Plating/ Painting Licenses  | 50,000          | 4,500            | 500,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                             | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|---------------------------------------------|------------------|------------------|-------------------|
|               |                                             | 2024             | 2024             | 2025              |
|               |                                             | ₦                | ₦                | ₦                 |
| 12020142      | Noise Control Permits                       | 5,000            | -                | 1,000             |
| 12020143      | Cigarette Licenses                          | 10,000           | -                | 200,000           |
| 12020144      | Squatters Permits                           | 5,000            | -                | -                 |
| 12020145      | Ingredients Grinding Mill Licenses          | 150,000          | 110,000          | 21,000,000        |
| 12020147      | Photo Stating, Typing Institute Licenses    | 30,000           | 20,000           | 20,000            |
| 12020148      | <b>SUB TOTAL</b>                            | <b>4,510,601</b> | <b>2,831,500</b> | <b>25,319,000</b> |
| 12020149      | <b>Fees General</b>                         |                  |                  |                   |
| 12020153      | General Contractors Registration Fees       | 80,000           | 12,000           | 90,000            |
| 12020154      | Tenders Fees                                | 1,000            | -                | 50,000            |
| 12020155      | Births and Deaths Registration Fees         | 40,000           | 4,000            | 40,000            |
| 12020158      | Agricultural/ Veterinary Services Fees      | 30,000           | -                | 100,000           |
| 12020159      | Motor Mechanic/ Car Wash Depot Fees         | 100,000          | 3,250.00.00      | 50,000            |
| 12020160      | Block Making Machines Fees                  | 40,000           | 30,000           | 60,000            |
| 12020161      | Survey Fees                                 | 40,000           | -                | 5,000             |
| 12020162      | Commission on Transfer of Plot/ Property    | 50,000           | -                | 50,000            |
| 12020164      | Approval of Building Plan Fees              | 25,000           | -                | 25,000            |
| 12020170      | Corn Grinding Mill Licenses                 | 60,000           | 25,000           | 100,000           |
| 12020175      | Mortuary, Hears, and Cemetery               | 157,500          | -                | -                 |
| 12020176      | Local Government Certificate of Origin      | 1,000,000        | 1,200,000        | 1,880,600         |
| 12020179      | Eating House License Fees                   | 100,000          | 200,000          | 50,000            |
| 12020180      | Bus/ Commercial Vehicle/ Taxi Permit Fees   | 140,500          | 260,000          | 50,000            |
|               | Abattoir Fees                               | 150,000          | 1,400            | 60,000            |
| <b>120204</b> | Registration for Meat Van Fees              | 7,000            | -                | 2,000             |
| 12020417      | Naming of Street Registration Fees          | 2,000            | 11,000           | 1,000             |
| 12020427      | Mobile Sales Promotion Fees                 | 20,000           | -                | 50,000            |
| 12020443      | Dislodging of Septic Tank Charges           | 5,000            | -                | 2,000             |
| 12020446      | Registration of Septic Tank Dislodging Fees | 10,000           | 4,000            | 2,000             |
| 12020459      | Dispensary and Maternity Fees               | 85,000           | -                | 5,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                            | APPROVED BUDGET   | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|------------------------------------------------------------|-------------------|------------------|-------------------|
|               |                                                            | 2024              | 2024             | 2025              |
|               |                                                            | ₦                 | ₦                | ₦                 |
| 12020460      | Environmental Sanitation Fees                              | 65,000            | 600,000          | 500,000           |
| 12020461      | Sand Dredging Fees                                         | 1,500,000         | 14,000           | 11,500,000        |
| 12020464      | Sand, Granite, Iron Rod Sellers Fees                       | 200,000           | 25,000           | 300,000           |
| 12020465      | Irrigation Scheme Fees/ Charges                            | 30,000            | -                | 10,000            |
| 12020470      | <b>SUB TOTAL</b>                                           | <b>3,938,000</b>  | <b>2,386,400</b> | <b>14,982,600</b> |
| 12020472      | <b>Fines Genral</b>                                        |                   |                  |                   |
| 12020473      | Impounding of Animal Fines                                 | 70,000            | 20,000           | 50,000            |
| 12020476      | <b>SUB TOTAL</b>                                           | <b>70,000</b>     | <b>20,000</b>    | <b>50,000</b>     |
| 12020480      | <b>Sales General</b>                                       |                   |                  |                   |
| 12020485      | Sales of Unserviceable Stores/ Scraps/ Unserviceable Items | 1,000,000         | -                | 16,640,152        |
| 12020486      | Proceeds from Sales of Farm Produce                        | 3,872,757         | 2,000,000        | 3,620,100         |
| 12020487      | <b>SUB TOTAL</b>                                           | <b>4,872,757</b>  | <b>2,000,000</b> | <b>20,260,252</b> |
| 12020488      | <b>Earnings General</b>                                    |                   |                  |                   |
| 12020489      | Earnings from Commercial/ Industrial Activities            | 205,292           | 20,000           | 10,500,000        |
| 12020490      | Earnings from Markets                                      | 900,310           | 1,620,400        | 26,200,000        |
| 12020493      | Earnings from Motor Parks                                  | 720,000           | 300,000          | 1,000,000         |
| 12020495      | Earnings from Shops and Shopping Centers                   | 600,200           | 250,000          | 1,800,000         |
| 12020496      | Earnings from Transport Services (Mass Transits)           | 1,800,000         | 300,000          | 2,000,000         |
| 12020497      | Earnings from Tipper and Tractors                          | 2,378,112         | 3,200,000        | 5,420,200         |
| 12020498      | Earnings Slaughter House                                   | 778,192           | 100,000          | 500,000           |
|               | Earnings from Cattle Markets                               | 5,353,921         | 600,000          | 12,000,000        |
| <b>120205</b> | <b>SUB TOTAL</b>                                           | <b>12,736,027</b> | <b>6,390,400</b> | <b>59,420,200</b> |
| 12020504      | <b>Rent on Government Buildings General</b>                |                   |                  |                   |
|               | Rent on Government Quarters                                | 1,360,000         | -                | 14,000,000        |
| <b>120206</b> | <b>Rent on Government Buildings</b>                        | <b>1,240,341</b>  | <b>400,000</b>   | <b>800,000</b>    |
| 12020604      | <b>SUB TOTAL</b>                                           | <b>2,600,341</b>  | <b>400,000</b>   | <b>14,800,000</b> |
| 12020609      | <b>Rent of Land and Others -Generals</b>                   |                   |                  |                   |
|               | Rents from Landed Property                                 | 1,000,000         | 200,000          | 1,800,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET      | ACTUAL JAN- SEPT     | APPROVED BUDGET      |
|---------------|---------------------------------------------------|----------------------|----------------------|----------------------|
|               |                                                   | 2024                 | 2024                 | 2025                 |
|               |                                                   | ₦                    | ₦                    | ₦                    |
| <b>120207</b> | <b>SUB TOTAL</b>                                  | <b>1,000,000</b>     | <b>200,000</b>       | <b>1,800,000</b>     |
| 12020711      | Interests Earning                                 |                      |                      |                      |
| 12020712      | Motor Vehicle Advances                            | 500,000              | -                    | -                    |
| 12020713      | Bicycle Advances (Interests)                      | 500,000              | -                    | 200,000              |
| 12020714      | Interests on Loans to Limited Liability Companies | 1,000,998            | 1,200,000            | 200,000              |
| 12020715      | Dividends/ Interests on Fixed Deposits            | 500,000              | -                    | 600,000              |
| 12020716      | <b>SUB TOTAL</b>                                  | <b>2,500,998</b>     | <b>1,200,000</b>     | <b>1,000,000</b>     |
| 12020722      | Others Revenues                                   |                      |                      |                      |
| 12020723      | Payments in Lieu of Resigns                       | 230,000              | -                    | 5,200,938            |
|               | <b>SUB TOTAL</b>                                  | <b>230,000</b>       | <b>230,000</b>       | <b>230,000</b>       |
| <b>120208</b> | Grants from State Government                      | 10,000,000           | -                    | 10,000,000           |
| 12020801      | <b>SUB TOTAL</b>                                  | <b>10,000,000</b>    | <b>10,000,000</b>    | <b>10,000,000</b>    |
| 11            | <b>Total I.G.R</b>                                | <b>94,837,620</b>    | <b>52,167,350</b>    | <b>180,982,446</b>   |
| 12020803      | Other Capital Receipts                            |                      |                      |                      |
|               | Transfer from CRF to CDF                          | 2,308,267,054        | 1,495,488,330        | 2,851,225,563        |
| <b>120209</b> | <b>TOTAL</b>                                      | <b>2,308,267,054</b> | <b>1,495,488,330</b> | <b>2,851,225,563</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                               | DETAILS REVENUE                                                                | APPROVED BUDGET      | ACTUAL JAN- SEPT  | APPROVED BUDGET      |
|-----------------------------------------|--------------------------------------------------------------------------------|----------------------|-------------------|----------------------|
|                                         |                                                                                | 2024                 | 2024              | 2025                 |
|                                         |                                                                                | ₦                    | ₦                 | ₦                    |
| <b>JAKUSKO LOCAL GOVERNMENT COUNCIL</b> |                                                                                |                      |                   |                      |
| 110101                                  | Government Share of FAAC                                                       |                      |                   |                      |
| 11010101                                | Statutory Allocation from Federal Government                                   | 2,260,131,842        |                   | 1,464,609,170        |
| 11010102                                | Statutory Allocation from State Government                                     | 45,281,820           |                   | 117,080,311          |
| 110102                                  | Government Share of VAT                                                        |                      |                   | -                    |
| 11010201                                | Share of Value Added Tax (VAT)                                                 | 1,633,667,822        |                   | 2,320,989,650        |
| 11011101                                | Non-Excess Oil                                                                 | 932,062,422          |                   | 2,135,550,292        |
|                                         | <b>Total Recurrent Revenue</b>                                                 | <b>4,871,143,905</b> | <b>-</b>          | <b>6,038,229,424</b> |
| <b>120101</b>                           | <b>Personal Taxes</b>                                                          |                      |                   |                      |
| 12010105                                | Development Levy/ Taxes                                                        | 2,000,000            | 1,500,000         | 2,000,000            |
| 12010106                                | Arrears of Development Levy/ Taxes                                             | 500,000              | 375,000           | 500,000              |
| 12010107                                | Cattle Levy/ Taxes                                                             | 3,500,000            | 2,625,000         | 9,500,000            |
| 12010108                                | Arrears of Cattle Levy/ Taxes                                                  | 430,000              | 322,500           | 430,000              |
| 12010109                                | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)            | 1,000,000            | 750,000           | 1,000,000            |
| 12010110                                | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 368,522              | 276,391           | 368,522              |
| 12010111                                | Tenement Rate                                                                  | 2,000,000            | 1,500,000         | 2,000,000            |
| 12010112                                | Penalty for Tenement Rate                                                      | 100,000              | 75,000            | 2,123,211            |
| 12010113                                | Arrears of Tenement Rate                                                       | 1,430,000            | 1,072,500         | 1,430,000            |
| 12010114                                | Ground Rates                                                                   | 1,502,348            | 1,126,761         | 4,502,348            |
| 12010115                                | Federal Government Grant in lieu of Tenement Rate                              | 2,670,501            | 2,002,876         | 3,670,501            |
|                                         | <b>SUB TOTAL</b>                                                               | <b>15,501,371</b>    | <b>11,626,028</b> | <b>27,524,582</b>    |
| <b>120201</b>                           | <b>License - General</b>                                                       |                      |                   |                      |
| 12020107                                | Boats & Canoe/ Small Craft License                                             | 100,000              | 75,000            | 100,000              |
| 12020115                                | Dane Gun Licensing                                                             | 60,000               | 45,000            | 60,000               |
| 12020116                                | Cattle Dealers Licenses                                                        | 1,500,000            | 1,125,000         | 1,500,000            |
| 12020117                                | Dried Fish/ Meat Licenses                                                      | 80,000               | 60,000            | 80,000               |
| 12020119                                | Fishing Permits                                                                | 2,000,000            | 1,500,000         | 2,000,000            |
| 12020120                                | Hawking Permits                                                                | 250,000              | 187,500           | 250,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE                                    | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|-----------|----------------------------------------------------|-------------------|-------------------|-------------------|
|           |                                                    | 2024              | 2024              | 2025              |
|           |                                                    | ₦                 | ₦                 | ₦                 |
| 12020121  | Hunting Permits                                    | 200,000           | 150,000           | 200,000           |
| 12020124  | Abattoir/ Slaughter Licenses                       | 2,000,000         | 1,500,000         | 2,000,000         |
| 12020126  | Hiring Licenses                                    | 2,500,000         | 1,875,000         | 2,500,000         |
| 12020130  | Cinematography Licenses                            | 30,000            | 22,500            | 30,000            |
| 12020143  | Pit Sawing Licenses                                | 180,000           | 135,000           | 180,000           |
| 12020144  | Felling and Trees Licenses                         | 280,000           | 210,000           | 280,000           |
| 12020145  | Saw Mill Licenses                                  | 280,000           | 210,000           | 280,000           |
| 12020147  | Photo Studio Licenses                              | 200,000           | 150,000           | 200,000           |
| 12020148  | Welding Machine Licenses                           | 180,000           | 135,000           | 180,000           |
| 12020149  | Electric (Radio/ Television) Workshop Licenses     | 50,000            | 37,500            | 50,000            |
| 12020150  | Blacksmith Workshop Licenses                       | 20,000            | 15,000            | 20,000            |
| 12020151  | Wood Making/ Carpentry Workshop Licenses           | 350,000           | 262,500           | 350,000           |
| 12020152  | Battery Charge Workshop Licenses                   | 50,000            | 37,500            | 50,000            |
| 12020153  | Printing Press Licenses                            | 300,000           | 225,000           | 300,000           |
| 12020154  | Panel Beaters Licenses                             | 30,000            | 22,500            | 30,000            |
| 12020155  | Vulcanizers Licenses                               | 100,000           | 75,000            | 100,000           |
| 12020158  | Clock/ Watch Repairs Licenses                      | 30,000            | 22,500            | 30,000            |
| 12020161  | Building Materials Licenses                        | 260,000           | 195,000           | 260,000           |
| 12020163  | Sewing Institute Licenses                          | 20,000            | 15,000            | 20,000            |
| 12020164  | Hair Dressing/ Barbing/ Plating/ Painting Licenses | 220,000           | 165,000           | 220,000           |
| 12020165  | Advertisement Rate/ Licenses                       | 180,000           | 135,000           | 180,000           |
| 12020168  | Kiosks Licenses                                    | 500,000           | 375,000           | 500,000           |
| 12020172  | Cold Room Licenses                                 | 40,000            | 30,000            | 40,000            |
| 12020173  | Motorcycle Permits                                 | 1,000,000         | 750,000           | 1,000,000         |
| 12020176  | Squatters Permits                                  | 500,000           | 375,000           | 500,000           |
| 12020177  | Butchers Licenses                                  | 60,000            | 45,000            | 60,000            |
| 12020180  | Photo Stating, Typing Institute Licenses           | 60,000            | 45,000            | 60,000            |
|           | <b>SUB TOTAL</b>                                   | <b>13,610,000</b> | <b>10,207,500</b> | <b>13,610,000</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                            | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|------------------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                            | 2024              | 2024              | 2025              |
|               |                                                            | ₦                 | ₦                 | ₦                 |
| <b>120204</b> | <b>Fees General</b>                                        |                   |                   |                   |
| 12020404      | Trade Union Fees                                           | 300,000           | 225,000.00        | 300,000           |
| 12020417      | General Contractors Registration Fees                      | 1,800,000         | 1,350,000.00      | 4,800,000         |
| 12020425      | Disinfection of Produce Fees                               | 1,480,131         | 1,110,098.06      | 1,480,131         |
| 12020427      | Tenders Fees                                               | 550,000           | 412,500.00        | 550,000           |
| 12020446      | Agricultural/ Veterinary Services Fees                     | 2,000,000         | 1,500,000.00      | 2,000,000         |
| 12020455      | Produce Buying Fees                                        | 100,000           | 75,000.00         | 100,000           |
| 12020456      | Forestry and Fuel Exploitation Fees                        | 280,000           | 210,000.00        | 280,000           |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                          | 800,000           | 600,000.00        | 800,000           |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees          | 80,000            | 60,000.00         | 80,000            |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                        | 290,000           | 217,500.00        | 290,000           |
| 12020461      | Survey Fees                                                | 40,369            | 30,276.75         | 40,369            |
| 12020463      | Customary Right of Occupancy Fees                          | 4,000,000         | 3,000,000.00      | 4,000,000         |
| 12020468      | Business Premises/ Workshop Fees                           | 50,000            | 37,500.00         | 50,000            |
| 12020470      | Corn Grinding Mill Licenses                                | 400,000           | 300,000.00        | 400,000           |
| 12020473      | Local Government Certificate of Origin                     | 2,000,000         | 1,500,000.00      | 2,000,000         |
| 12020476      | Eating House License Fees                                  | 90,000            | 67,500.00         | 90,000            |
| 12020484      | Slaughter Fees                                             | 100,000           | 75,000.00         | 900,000           |
| 12020485      | Abattoir Fees                                              | 180,000           | 135,000.00        | 2,180,000         |
| 12020486      | Registration for Meat Van Fees                             | 50,000            | 37,500.00         | 150,000           |
| 12020488      | Mobile Sales Promotion Fees                                | 480,000           | 360,000.00        | 1,480,000         |
| 12020491      | Pest Control and Disinfectant Fees                         | 120,000           | 90,000.00         | 120,000           |
| 12020495      | Environmental Sanitation Fees                              | 180,000           | 135,000.00        | 180,000           |
| 12020496      | Sand Dredging Fees                                         | 650,000           | 487,500.00        | 5,450,000         |
| 12020498      | Irrigation Scheme Fees/ Charges                            | 2,000,000         | 1,500,000.00      | 2,000,000         |
|               | <b>SUB TOTAL</b>                                           | <b>18,020,500</b> | <b>13,515,375</b> | <b>29,720,500</b> |
| <b>120206</b> | <b>Sales General</b>                                       |                   |                   |                   |
| 12020604      | Sales of Unserviceable Stores/ Scraps/ Unserviceable Items | 210,000           | 210,000           | 22,210,000        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|--------------------------------------------------|----------------------|--------------------|----------------------|
|               |                                                  | 2024                 | 2024               | 2025                 |
|               |                                                  | ₦                    | ₦                  | ₦                    |
|               | <b>SUB TOTAL</b>                                 | <b>210,000</b>       | <b>210,000</b>     | <b>22,210,000</b>    |
| <b>120207</b> | <b>Earnings General</b>                          |                      |                    |                      |
| 12020703      | Earnings from Hire of Plants and Equipment       | 3,800,000            | 2,850,000          | 13,800,000           |
| 12020708      | Earnings from Agricultural Produce               | 300,000              | 225,000            | 1,300,000            |
| 12020711      | Earnings from Commercial/ Industrial Activities  | 3,588,587            | 2,691,440          | 14,588,587           |
| 12020712      | Earnings from Markets                            | 2,700,000            | 2,025,000          | 15,700,000           |
| 12020713      | Earnings from Motor Parks                        | 2,700,000            | 2,025,000          | 14,700,000           |
| 12020714      | Earnings from Shops and Shopping Centers         | 1,500,000            | 1,125,000          | 22,500,000           |
| 12020715      | Earnings from Transport Services (Mass Transits) | 2,800,000            | 2,100,000          | 5,800,000            |
| 12020723      | Earnings from Cattle Markets                     | 2,000,000            | 1,500,000          | 4,000,000            |
|               | <b>SUB TOTAL</b>                                 | <b>19,388,587</b>    | <b>14,541,440</b>  | <b>92,388,587</b>    |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                      |                    |                      |
| 12020801      | Rent on Government Quarters                      | 3,000,000            | 27,000,000         | 14,000,000           |
| 12020806      | Rent on Local Government Guest House             | 4,423,891            | 39,815,023         | 4,423,891            |
|               | <b>SUB TOTAL</b>                                 | <b>7,423,891</b>     | <b>66,815,023</b>  | <b>18,423,891</b>    |
| <b>120212</b> | <b>Interests Earning</b>                         |                      |                    |                      |
| 12021210      | Bank Interests                                   | 1,300,000            | 975,000            | 11,300,000           |
| 12021213      | Dividends/ Interests on Fixed Deposits           | 1,700,000            | 1,275,000          | 1,700,000            |
|               | <b>SUB TOTAL</b>                                 | <b>3,000,000</b>     | <b>2,250,000</b>   | <b>13,000,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                           |                      |                    |                      |
| 12021402      | Unclaimed Deposits                               | 2,000,000            | 1,500,000          | 12,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>2,000,000</b>     | <b>1,500,000</b>   | <b>12,000,000</b>    |
| <b>11</b>     | <b>Total I.G.R</b>                               | <b>79,154,349</b>    | <b>120,665,366</b> | <b>228,877,560</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                         | 2,997,621,789        | 287,300,625        | 3,854,772,672        |
|               | <b>TOTAL</b>                                     | <b>2,997,621,789</b> | <b>287,300,625</b> | <b>3,854,772,672</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE                                | DETAILS REVENUE                                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT | APPROVED BUDGET      |
|------------------------------------------|------------------------------------------------------------------|----------------------|------------------|----------------------|
|                                          |                                                                  | 2024                 | 2024             | 2025                 |
|                                          |                                                                  | ₦                    | ₦                | ₦                    |
| <b>KARASUWA LOCAL GOVERNMENT COUNCIL</b> |                                                                  |                      |                  |                      |
| 110101                                   | Government Share of FAAC                                         |                      |                  |                      |
| 11010101                                 | Statutory Allocation from Federal Government                     | 1,593,958,358        |                  | 1,032,877,363        |
| 11010102                                 | Statutory Allocation from State Government/Other Federal Account | 42,251,300           |                  | 92,579,024           |
| 110102                                   | Government Share of VAT                                          |                      |                  |                      |
| 11010201                                 | Share of Value Added Tax (VAT)                                   | 1,263,033,673        |                  | 1,836,342,472        |
| 110111                                   | Non-Excess Oil                                                   |                      |                  |                      |
| 11011101                                 | Non-Excess Oil                                                   | 657,341,302          |                  | 1,445,054,774        |
|                                          | <b>Total Recurrent Revenue</b>                                   | <b>3,556,584,634</b> | <b>-</b>         | <b>4,406,853,633</b> |
| 120101                                   | Personal Taxes                                                   |                      |                  |                      |
| 12010107                                 | Cattle Levy/ Taxes                                               | 2,100,000            | 1,050,000        | 2,100,000            |
| 12010111                                 | Tenement Rate                                                    | 3,200,000            |                  | 3,200,000            |
| 12010116                                 | State Government Grant in lieu of Tenement Rate                  | 9,039,739            |                  | 9,039,739            |
|                                          | <b>SUB TOTAL</b>                                                 | <b>14,339,739</b>    | <b>1,050,000</b> | <b>14,339,739</b>    |
| 120201                                   | License - General                                                |                      |                  |                      |
| 12020102                                 | Goldsmith/ Gold Dealers Licenses                                 | 127,500              |                  | 3,127,500            |
| 12020111                                 | Bakery House Licenses                                            | 130,000              |                  | 1,130,000            |
| 12020112                                 | Bicycle Licenses and Hire Permits                                | 560,500              | 1,160,500        | 1,960,500            |
| 12020114                                 | Cart/ Truck Licenses                                             | 360,000              | 1,125,000        | 1,860,000            |
| 12020115                                 | Dane Gun Licensing                                               | 138,000              |                  | 938,000              |
| 12020116                                 | Cattle Dealers Licenses                                          | 156,200              | 2,816,800        | 656,200              |
| 12020117                                 | Dried Fish/ Meat Licenses                                        | 182,000              | 1,300,000        | 982,000              |
| 12020120                                 | Hawking Permits                                                  | 160,500              |                  | 760,500              |
| 12020122                                 | Produce Buying Licenses                                          | 150,000              |                  | 550,000              |
| 12020124                                 | Abattoir/ Slaughter Licenses                                     | 500,000              |                  | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                    | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|----------------------------------------------------|------------------|------------------|-------------------|
|               |                                                    | 2024             | 2024             | 2025              |
|               |                                                    | ₦                | ₦                | ₦                 |
| 12020130      | Cinematography Licenses                            | 200,000          |                  | 700,000           |
| 12020138      | Tent at Sea Beach Permits                          | 200,000          |                  | 600,000           |
| 12020139      | Open Air Preaching Permits                         | 200,000          |                  | 500,000           |
| 12020140      | Minor Industrial Licenses                          | 100,000          |                  | 400,000           |
| 12020148      | Welding Machine Licenses                           | 50,000           |                  | 300,000           |
| 12020150      | Blacksmith Workshop Licenses                       | 100,000          |                  | 100,000           |
| 12020151      | Wood Making/ Carpentry Workshop Licenses           | 50,000           | 450,000          | 50,000            |
| 12020152      | Battery Charge Workshop Licenses                   | 50,000           | 618,950          | 50,000            |
| 12020153      | Printing Press Licenses                            | 30,000           |                  | 30,000            |
| 12020154      | Panel Beaters Licenses                             | 50,000           |                  | 50,000            |
| 12020155      | Vulcanizers Licenses                               | 50,000           | 545,000          | 50,000            |
| 12020164      | Hair Dressing/ Barbing/ Plating/ Painting Licenses | 100,000          |                  | 100,000           |
| 12020168      | Kiosks Licenses                                    | 120,000          |                  | 120,000           |
| 12020169      | Entertainment Drumming and Temporary Booth Permits | 1,000,000        |                  | 2,000,000         |
| 12020170      | Noise Control Permits                              | 500,000          |                  | 500,000           |
| 12020177      | Butchers Licenses                                  | 60,500           |                  | 60,500            |
| 12020179      | Ingredients Grinding Mill Licenses                 | 50,000           |                  | 50,000            |
| 12020180      | Photo Stating, Typing Institute Licenses           | 50,000           | 532,000          | 50,000            |
|               | <b>SUB TOTAL</b>                                   | <b>5,425,200</b> | <b>8,548,250</b> | <b>18,675,200</b> |
| <b>120204</b> | <b>Fees General</b>                                |                  |                  |                   |
| 12020417      | General Contractors Registration Fees              | 100,000          | 4,575,000        | 100,000           |
| 12020456      | Forestry and Fuel Exploitation Fees                | 100,000          |                  | 100,000           |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees  | 35,000           |                  | 35,000            |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                | 50,000           |                  | 50,000            |
| 12020461      | Survey Fees                                        | 1,016,001        |                  | 1,016,001         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                 | APPROVED BUDGET  | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|-------------------------------------------------|------------------|-------------------|-------------------|
|               |                                                 | 2024             | 2024              | 2025              |
|               |                                                 | ₦                | ₦                 | ₦                 |
| 12020463      | Customary Right of Occupancy Fees               | 50,000           |                   | 50,000            |
| 12020470      | Corn Grinding Mill Licenses                     | 50,000           |                   | 50,000            |
| 12020476      | Eating House License Fees                       | 170,400          |                   | 170,400           |
| 12020484      | Slaughter Fees                                  | 200,830          | 968,500           | 200,830           |
| 12020489      | Dislodging of Septic Tank Charges               | 50,000           |                   | 50,000            |
| 12020490      | Registration of Septic Tank Dislodging Fees     | 300,000          |                   | 300,000           |
| 12020491      | Pest Control and Disinfectant Fees              | 150,000          |                   | 150,000           |
| 12020492      | Vault Fees                                      | 200,000          |                   | 200,000           |
| 12020495      | Environmental Sanitation Fees                   | 100,000          |                   | 100,000           |
| 12020496      | Sand Dredging Fees                              | 71,500           |                   | 71,500            |
| 12020497      | Sand, Granite, Iron Rod Sellers Fees            | 50,000           |                   | 50,000            |
|               | <b>SUB TOTAL</b>                                | <b>2,693,731</b> | <b>5,543,500</b>  | <b>2,693,731</b>  |
| <b>120207</b> | <b>Earnings General</b>                         |                  |                   |                   |
| 12020711      | Earnings from Commercial/ Industrial Activities | 800,000          |                   | 2,800,000         |
| 12020712      | Earnings from Markets                           | 2,500,000        | 4,668,000         | 9,500,000         |
| 12020713      | Earnings from Motor Parks                       | 1,200,000        | 2,930,000         | 6,200,000         |
| 12020714      | Earnings from Shops and Shopping Centers        | 500,000          | 9,238,876         | 6,500,000         |
| 12020717      | Earnings from Sign Posts                        | 100,000          |                   | 100,000           |
| 12020723      | Earnings from Cattle Markets                    | 50,000           | 2,298,000         | 450,000           |
|               | <b>SUB TOTAL</b>                                | <b>5,150,000</b> | <b>19,134,876</b> | <b>25,550,000</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>     |                  |                   |                   |
| 12020801      | Rent on Government Quarters                     | 2,500,000        |                   | 2,500,000         |
| 12020803      | Rent on Government Buildings                    | 2,025,000        |                   | 2,025,000         |
|               | <b>SUB TOTAL</b>                                | <b>4,525,000</b> | <b>-</b>          | <b>4,525,000</b>  |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>        |                  |                   |                   |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE     | DETAILS REVENUE                                              | APPROVED BUDGET      | ACTUAL JAN- SEPT      | APPROVED BUDGET      |
|---------------|--------------------------------------------------------------|----------------------|-----------------------|----------------------|
|               |                                                              | 2024                 | 2024                  | 2025                 |
|               |                                                              | ₦                    | ₦                     | ₦                    |
| 12020907      | Rents on Government Property (Buildings other than Quarters) | 2,366,781            |                       | 3,216,826            |
|               | <b>SUB TOTAL</b>                                             | <b>2,366,781</b>     |                       | <b>3,216,826</b>     |
| <b>120212</b> | <b>Interests Earning</b>                                     |                      |                       |                      |
| 12021201      | Motor Vehicle Advances                                       | 3,000,000            |                       | 9,000,000            |
| 12021213      | Dividends/ Interests on Fixed Deposits                       | 1,000,000            |                       | 7,000,000            |
| 12021214      | Others                                                       | -                    |                       |                      |
|               | <b>SUB TOTAL</b>                                             | <b>4,000,000</b>     | <b>-</b>              | <b>16,000,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                                       |                      |                       |                      |
| 12021402      | Unclaimed Deposits                                           | 207,344,516          |                       | 17,876,000           |
| 12021403      | Payments in Lieu of Resigns                                  |                      |                       |                      |
|               | <b>SUB TOTAL</b>                                             |                      |                       |                      |
| 11            | <b>TOTAL I.G.R</b>                                           | <b>245,844,967</b>   | <b>34,276,626</b>     | <b>102,876,496</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                                |                      |                       |                      |
| 14010101      | Transfer from CRF to CDF                                     | 1,841,358,307        | 602,461,477           | 2,400,175,504        |
|               | <b>TOTAL</b>                                                 | <b>1,841,358,307</b> | <b>602,461,477.00</b> | <b>2,400,175,504</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE | DETAILS REVENUE | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------|-----------------|-----------------|------------------|-----------------|
|           |                 | 2024            | 2024             | 2025            |
|           |                 | ₦               | ₦                | ₦               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                        | DETAILS REVENUE                              | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET  |
|----------------------------------|----------------------------------------------|-----------------|------------------|------------------|
|                                  |                                              | 2024            | 2024             | 2025             |
|                                  |                                              | ₦               | ₦                | ₦                |
| MACHINA LOCAL GOVERNMENT COUNCIL |                                              |                 |                  |                  |
| 110101                           | Government Share of FAAC                     |                 |                  |                  |
| 11010101                         | Statutory Allocation from Federal Government | 1,526,768,257   | 1,145,076,192.75 | 989,157,685.95   |
| 11010102                         | Statutory Allocation from State Government   | 41,945,593      | 31,459,194.75    | 83,468,498.14    |
| 110102                           | Government Share of VAT                      |                 |                  |                  |
| 11010201                         | Share of Value Added Tax (VAT)               | 1,125,254,463   | 843,940,847.25   | 1,654,344,164.73 |
| 110111                           | Non-Excess Oil                               |                 |                  |                  |
| 11011101                         | Non-Excess Oil/Other Federal Acct            | 629,628,455     | 472,221,341.25   | 1,383,888,433.96 |
|                                  | Total Recurrent Revenue                      | 3,323,596,768   | 2,492,697,576    | 4,110,858,783    |
| 120101                           | Personal Taxes                               |                 |                  |                  |
| 12010107                         | Cattle Levy/ Taxes                           | 2,251,375.50    | 1,500,917.00     | 2,251,375.50     |
| 12010114                         | Ground Rates                                 | 2,151,099.50    | 1,500,917.00     | 2,151,099.50     |
|                                  | SUB TOTAL                                    | 4,402,475.00    | 3,001,834.00     | 4,402,475.00     |
| 120201                           | License - General                            |                 | 90,000           | 90,000           |
| 12020102                         | Goldsmith/ Gold Dealers Licenses             | 150,000         | 56,000           | 150,000          |
| 12020111                         | Bakery House Licenses                        | 100,000         | 68,000           | 100,000          |
| 12020113                         | Brick Making, etc. Licenses                  | 90,000          | 80,000           | 90,000           |
| 12020115                         | Dane Gun Licensing                           | 10,000          |                  | 10,000           |
| 12020116                         | Cattle Dealers Licenses                      | 100,000         | 95,000           | 100,000          |
| 12020117                         | Dried Fish/ Meat Licenses                    | 100,000         | 96,000           | 100,000          |
| 12020121                         | Hunting Permits                              | 12,000          | 5,000            | 12,000           |
| 12020124                         | Abattoir/ Slaughter Licenses                 | 2,500,000       | 1,900,000        | 2,500,000        |
| 12020138                         | Tent at Sea Beach Permits                    | 53,000          |                  | 53,000           |
| 12020139                         | Open Air Preaching Permits                   | 50,000          |                  | 50,000           |
| 12020141                         | Auctioneers Licenses                         | 100,000         |                  | 100,000          |
| 12020142                         | Petty Traders Licenses                       | 150,000         | 59,000           | 150,000          |
| 12020144                         | Felling and Trees Licenses                   | 150,000         | 145,000          | 150,000          |
| 12020147                         | Photo Studio Licenses                        | 20,000          | 6,000            | 20,000           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                    | APPROVED BUDGET     | ACTUAL JAN- SEPT    | APPROVED BUDGET     |
|---------------|----------------------------------------------------|---------------------|---------------------|---------------------|
|               |                                                    | 2024                | 2024                | 2025                |
|               |                                                    | ₦                   | ₦                   | ₦                   |
| 12020148      | Welding Machine Licenses                           | 100,000             | 20,000              | 100,000             |
| 12020150      | Blacksmith Workshop Licenses                       | 50,000              | 30,000              | 50,000              |
| 12020151      | Wood Making/ Carpentry Workshop Licenses           | 30,000              | 25,000              | 30,000              |
| 12020152      | Battery Charge Workshop Licenses                   | 5,000               | 5,000               | 5,000               |
| 12020156      | Vehicle Spare Parts Licenses                       | 10,000              | 3,000               | 10,000              |
| 12020158      | Clock/ Watch Repairs Licenses                      | 5,000               |                     | 5,000               |
| 12020159      | Cloth Dyers Licenses                               | 5,000               |                     | 5,000               |
| 12020161      | Building Materials Licenses                        | 20,000              | 18,000              | 20,000              |
| 12020162      | Surface Tank Kerosene Licenses                     | 5,000               |                     | 5,000               |
| 12020163      | Sewing Institute Licenses                          | 10,000              |                     | 10,000              |
| 12020164      | Hair Dressing/ Barbing/ Plating/ Painting Licenses | 15,000              | 10,000              | 15,000              |
| 12020168      | Kiosks Licenses                                    | 40,000              | 35,000              | 40,000              |
| 12020172      | Cold Room Licenses                                 | 150,000             | 102,000             | 150,000             |
| 12020173      | Motorcycle Permits                                 | 100,000             | 65,000              | 100,000             |
| 12020176      | Squatters Permits                                  | 100,000             |                     | 100,000             |
| 12020177      | Butchers Licenses                                  | 30,000              | 17,000              | 30,000              |
| 12020179      | Ingredients Grinding Mill Licenses                 | 20,000              | 5,000               | 20,000              |
| 12020180      | Photo Stating, Typing Institute Licenses           | 20,200              | 4,500               | 20,200              |
|               | <b>SUB TOTAL</b>                                   | <b>4,300,200.00</b> | <b>2,849,500.00</b> | <b>4,300,200.00</b> |
| <b>120204</b> | <b>Fees General</b>                                |                     |                     |                     |
| 12020404      | Trade Union Fees                                   | 100,000             |                     | 100,000             |
| 12020417      | General Contractors Registration Fees              | 1,200,000           | 1,005,000           | 1,200,000           |
| 12020427      | Tenders Fees                                       | 1,150,000           | 750,000             | 1,150,000           |
| 12020443      | Births and Deaths Registration Fees                | 120,000             | 25,000              | 120,000             |
| 12020456      | Forestry and Fuel Exploitation Fees                | 50,000              |                     | 50,000              |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                  | 100,000             |                     | 100,000             |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees                | 20,000              | 15,000              | 20,000              |
| 12020461      | Survey Fees                                        | 100,000             |                     | 100,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                            | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET  |
|---------------|------------------------------------------------------------|------------------|------------------|------------------|
|               |                                                            | 2024             | 2024             | 2025             |
|               |                                                            | ₦                | ₦                | ₦                |
| 12020464      | Commission on Transfer of Plot/ Property                   | 305,000          |                  | 305,000          |
| 12020465      | Approval of Building Plan Fees                             | 150,000          | 140,000          | 150,000          |
| 12020467      | Landing Fees                                               | 100,000          |                  | 100,000          |
| 12020470      | Corn Grinding Mill Licenses                                | 120,000          | 68,000           | 120,000          |
| 12020476      | Eating House License Fees                                  | 80,000           |                  | 80,000           |
| 12020479      | Learning Driving Tests Fees                                | 50,000           |                  | 50,000           |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees                  | 70,000           | 38,000           | 70,000           |
| 12020484      | Slaughter Fees                                             | 100,000          | 46,000           | 100,000          |
| 12020485      | Abattoir Fees                                              | 50,000           | 12,000           | 50,000           |
| 12020486      | Registration for Meat Van Fees                             | 50,000           |                  | 50,000           |
| 12020488      | Mobile Sales Promotion Fees                                | 20,000           |                  | 20,000           |
| 12020493      | Dispensary and Maternity Fees                              | 130,000          | 80,000           | 130,000          |
| 12020494      | Laboratory Test Fees                                       | 100,000          | 56,000           | 100,000          |
| 12020495      | Environmental Sanitation Fees                              | 40,000           | 13,000           | 40,000           |
|               | <b>SUB TOTAL</b>                                           | <b>4,205,000</b> | <b>2,248,000</b> | <b>4,205,000</b> |
| <b>120205</b> | <b>Fines Genral</b>                                        |                  |                  |                  |
| 12020504      | Impounding of Animal Fines                                 | 50,000           | 36,000           | 50,000           |
|               | <b>SUB TOTAL</b>                                           | <b>50,000</b>    | <b>36,000</b>    | <b>50,000</b>    |
| <b>120206</b> | <b>Sales General</b>                                       |                  |                  |                  |
| 12020604      | Sales of Unserviceable Stores/ Scraps/ Unserviceable Items | 100,000          |                  | 100,000          |
| 12020610      | Proceeds from Sales of Goods by Public Auctions            | 1,500,000        |                  | 1,500,000        |
|               | <b>SUB TOTAL</b>                                           | <b>1,700,000</b> | <b>-</b>         | <b>1,700,000</b> |
| <b>120207</b> | <b>Earnings General</b>                                    |                  |                  |                  |
| 12020711      | Earnings from Commercial/ Industrial Activities            | 4,120,100        | 3,200,000        | 4,120,100        |
| 12020712      | Earnings from Markets                                      | 5,500,000        | 5,350,000        | 5,500,000        |
| 12020713      | Earnings from Motor Parks                                  | 5,500,000        | 4,500,000        | 5,500,000        |
| 12020714      | Earnings from Shops and Shopping Centers                   | 2,800,000        | 1,900,000        | 2,800,000        |
| 12020715      | Earnings from Transport Services (Mass Transits)           | 20,254,150       | 20,000,000       | 20,254,150       |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE     | DETAILS REVENUE                             | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|---------------------------------------------|----------------------|--------------------|----------------------|
|               |                                             | 2024                 | 2024               | 2025                 |
|               |                                             | ₦                    | ₦                  | ₦                    |
| 12020723      | Earnings from Cattle Markets                | 3,281,690            | 3,100,000          | 3,281,690            |
|               | <b>SUB TOTAL</b>                            | <b>41,455,940</b>    | <b>38,050,000</b>  | <b>41,455,940</b>    |
| <b>120208</b> | <b>Rent on Government Buildings General</b> |                      |                    |                      |
| 12020801      | Rent on Government Quarters                 | 2,023,000            | 1,000,000          | 2,023,000            |
| 12020803      | Rent on Government Buildings                | 12,227,000           | 2,000,000          | 12,227,000           |
|               | <b>SUB TOTAL</b>                            | <b>14,250,000</b>    | <b>3,000,000</b>   | <b>14,250,000</b>    |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>    |                      |                    |                      |
| 12020908      | Rents from Landed Property                  | 5,400,000            |                    | 5,400,000            |
|               | <b>SUB TOTAL</b>                            | <b>5,400,000</b>     | <b>-</b>           | <b>5,400,000</b>     |
| 12021205      | Interests on Staff Housing Loan             | 400,000              |                    | 400,000              |
| 12021214      | Others                                      | 20,000,000           | 9,000,000          | 20,000,000           |
|               | <b>SUB TOTAL</b>                            | <b>31,200,000</b>    | <b>9,000,000</b>   | <b>31,200,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                      |                      |                    |                      |
| 12021404      | Other Revenues not elsewhere defined        | 20,388,801           | 23,476,899         | 20,388,801           |
|               | <b>SUB TOTAL</b>                            | <b>20,388,801</b>    | <b>23,476,899</b>  | <b>20,388,801</b>    |
| 11            | <b>Total I.G.R</b>                          | <b>127,352,416</b>   | <b>81,662,233</b>  | <b>127,352,416</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>               |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF                    | 1,249,705,760        | 346,731,670        | 2,777,300,147        |
|               | <b>TOTAL</b>                                | <b>1,249,705,760</b> | <b>346,731,670</b> | <b>2,777,300,147</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE                        | DETAILS REVENUE                              | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|----------------------------------|----------------------------------------------|-----------------|------------------|-----------------|
|                                  |                                              | 2024            | 2024             | 2025            |
|                                  |                                              | ₦               | ₦                | ₦               |
| NANGERE LOCAL GOVERNMENT COUNCIL |                                              |                 |                  |                 |
| 110101                           | Government Share of FAAC                     |                 |                  |                 |
| 11010101                         | Statutory Allocation from Federal Government | 1,636,929,055   | 1,227,696,791.58 | 1,061,112,987   |
| 11010102                         | Statutory Allocation from State Government   | 42,446,738      | 31,835,053.50    | 88,727,148      |
| 110102                           | Government Share of VAT                      |                 |                  |                 |
| 11010201                         | Share of Value Added Tax (VAT)               | 1,204,841,947   | 903,631,460.05   | 1,758,635,330   |
| 110111                           | Non-Excess Oil                               |                 |                  |                 |
| 11011101                         | Non-Excess Oil                               | 675,057,991     | 506,293,492.99   | 1,920,356,376   |
|                                  | Total Recurrent Revenue                      | 3,559,275,731   | 2,669,456,798.12 | 4,828,831,841   |
| 120101                           | Personal Taxes                               |                 |                  |                 |
| 12010101                         | Community/ Poll Taxes                        | 900,000         | 675,000.00       | 1,800,000       |
| 12010107                         | Cattle Levy/ Taxes                           | 9,030,000       | 6,772,500.00     | 18,030,000      |
| 12010111                         | Tenement Rate                                | 1,500,000       | 1,125,000.00     | 3,000,000       |
| 12010114                         | Ground Rates                                 | 2,200,000       | 1,650,000.00     | 4,400,000       |
|                                  | SUB TOTAL                                    | 13,630,000      | 10,222,500.00    | 27,230,000      |
| 120201                           | License - General                            |                 |                  |                 |
| 12020102                         | Goldsmith/ Gold Dealers Licenses             | 20,000          | 15,000.00        | 40,000          |
| 12020105                         | Radio/ Television Licenses                   | 25,000          | 18,750.00        | 50,000          |
| 12020112                         | Bicycle Licenses and Hire Permits            | 42,000          | 31,500.00        | 84,000          |
| 12020114                         | Cart/ Truck Licenses                         | 13,000          | 9,750.00         | 26,000          |
| 12020115                         | Dane Gun Licensing                           | 170,000         | 127,500.00       | 340,000         |
| 12020116                         | Cattle Dealers Licenses                      | 75,000          | 56,250.00        | 150,000         |
| 12020117                         | Dried Fish/ Meat Licenses                    | 12,000          | 9,000.00         | 24,000          |
| 12020119                         | Fishing Permits                              | 920,000         | 690,000.00       | 1,840,000       |
| 12020121                         | Hunting Permits                              | 60,000          | 45,000.00        | 120,000         |
| 12020122                         | Produce Buying Licenses                      | 400,000         | 300,000.00       | 800,000         |
| 12020124                         | Abattoir/ Slaughter Licenses                 | 600,659         | 450,494.25       | 1,200,659       |
| 12020126                         | Hiring Licenses                              | 500,000         | 375,000.00       | 1,000,000       |

**YOBE STATE OF NIGERIA**  
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| ECON CODE     | DETAILS REVENUE                                | APPROVED BUDGET   | ACTUAL JAN- SEPT    | APPROVED BUDGET   |
|---------------|------------------------------------------------|-------------------|---------------------|-------------------|
|               |                                                | 2024              | 2024                | 2025              |
|               |                                                | ₦                 | ₦                   | ₦                 |
| 12020140      | Minor Industrial Licenses                      | 400,000           | 300,000.00          | 800,000           |
| 12020149      | Electric (Radio/ Television) Workshop Licenses | 7,000             | 5,250.00            | 14,000            |
| 12020150      | Blacksmith Workshop Licenses                   | 5,000             | 3,750.00            | 10,000            |
| 12020151      | Wood Making/ Carpentry Workshop Licenses       | 3,500             | 2,625.00            | 7,000             |
| 12020155      | Vulcanizers Licenses                           | 1,500             | 1,125.00            | 3,000             |
| 12020163      | Sewing Institute Licenses                      | 3,500             | 2,625.00            | 7,000             |
| 12020167      | Patent Medicine Licenses                       | 630,000           | 472,500.00          | 710,000           |
| 12020173      | Motorcycle Permits                             | 150,000           | 112,500.00          | 1,300,000         |
| 12020177      | Butchers Licenses                              | 25,000            | 18,750.00           | 50,000            |
| 12020180      | Photo Stating, Typing Institute Licenses       | 4,000             | 3,000.00            | 8,000             |
|               | <b>SUB TOTAL</b>                               | <b>4,067,159</b>  | <b>3,050,369.25</b> | <b>8,583,659</b>  |
| <b>120204</b> | <b>Fees General</b>                            |                   |                     |                   |
| 12020417      | General Contractors Registration Fees          | 2,250,000         | 1,687,500.00        | 4,500,000         |
| 12020446      | Agricultural/ Veterinary Services Fees         | 380,000           | 285,000.00          | 760,000           |
| 12020463      | Customary Right of Occupancy Fees              | 530,000           | 397,500.00          | 1,600,000         |
| 12020486      | Registration for Meat Van Fees                 | 7,000             | 5,250.00            | 14,000            |
| 12020488      | Mobile Sales Promotion Fees                    | 55,000            | 41,250.00           | 100,000           |
| 12020496      | Sand Dredging Fees                             | 5,500,000         | 4,125,000.00        | 11,000,000        |
| 12020498      | Irrigation Scheme Fees/ Charges                | 4,000,000         | 3,000,000.00        | 8,000,000         |
|               | <b>SUB TOTAL</b>                               | <b>12,722,000</b> | <b>9,541,500.00</b> | <b>25,974,000</b> |
| <b>120205</b> | <b>Fines Genral</b>                            |                   |                     |                   |
| 12020504      | Impounding of Animal Fines                     | 1,000,000         | 750,000.00          | 22,000,000        |
|               | <b>SUB TOTAL</b>                               | <b>1,000,000</b>  | <b>750,000.00</b>   | <b>22,000,000</b> |
| <b>120206</b> | <b>Sales General</b>                           |                   |                     |                   |
| 12020602      | Proceeds from Sales of Consumer Goods/ Haulage | 1,480,000         | 1,110,000.00        | 22,900,000        |
|               | <b>SUB TOTAL</b>                               | <b>1,480,000</b>  | <b>1,110,000</b>    | <b>22,900,000</b> |
| <b>120207</b> | <b>Earnings General</b>                        |                   |                     |                   |
| 12020708      | Earnings from Agricultural Produce             | 300,000           | 225,000.00          | 1,600,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT      | APPROVED BUDGET      |
|---------------|--------------------------------------------------|----------------------|-----------------------|----------------------|
|               |                                                  | 2024                 | 2024                  | 2025                 |
|               |                                                  | ₦                    | ₦                     | ₦                    |
| 12020712      | Earnings from Markets                            | 1,150,000            | 862,500.00            | 14,300,000           |
| 12020713      | Earnings from Motor Parks                        | 900,000              | 675,000.00            | 13,800,000           |
| 12020714      | Earnings from Shops and Shopping Centers         | 450,000              | 337,500.00            | 1,900,000            |
| 12020715      | Earnings from Transport Services (Mass Transits) | 2,340,000            | 1,755,000.00          | 9,700,000            |
| 12020723      | Earnings from Cattle Markets                     | 1,750,000            | 1,312,500.00          | 9,500,000            |
|               | <b>SUB TOTAL</b>                                 | <b>6,890,000</b>     | <b>5,167,500.00</b>   | <b>50,800,000</b>    |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                      |                       |                      |
| 12020801      | Rent on Government Quarters                      | 1,150,000            | 862,500.00            | 2,300,000            |
| 12020803      | Rent on Government Buildings                     | 850,000              | 637,500.00            | 1,700,000            |
|               | <b>SUB TOTAL</b>                                 | <b>2,000,000</b>     | <b>1,500,000.00</b>   | <b>4,000,000</b>     |
| 12020908      | Rents from Landed Property                       | 420,000              | 315,000.00            | 840,000              |
|               | <b>SUB TOTAL</b>                                 | <b>420,000</b>       | <b>315,000.00</b>     | <b>840,000</b>       |
| <b>120212</b> | <b>Interests Earning</b>                         |                      |                       |                      |
| 12021202      | Bicycle Advances (Interests)                     | 550,000              | 412,500.00            | 21,100,000           |
| 12021205      | Interests on Staff Housing Loan                  | 210,000              | 157,500.00            | 420,000              |
|               | <b>SUB TOTAL</b>                                 | <b>760,000</b>       | <b>570,000.00</b>     | <b>21,520,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                           |                      |                       |                      |
| 12021401      | Recovery of Losses of Overpayments               | 450,000              | 337,500.00            | 900,000              |
| 12021402      | Unclaimed Deposits                               |                      |                       |                      |
| 12021403      | Payments in Lieu of Resigns                      | 230,000              | 172,500.00            | 460,000              |
| 12021404      | Other Revenues not elsewhere defined             |                      |                       |                      |
|               | <b>SUB TOTAL</b>                                 | <b>680,000</b>       | <b>510,000.00</b>     | <b>1,360,000</b>     |
| 11            | <b>Total I.G.R</b>                               | <b>43,649,159</b>    | <b>32,736,869</b>     | <b>185,207,659</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                      |                       |                      |
| 14010101      | Transfer from CRF to CDF                         | 1,211,928,857        | 322,641,405           | 3,168,938,016        |
|               | <b>TOTAL</b>                                     | <b>1,211,928,857</b> | <b>908,946,642.75</b> | <b>3,168,938,016</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE                      | DETAILS REVENUE                              | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|--------------------------------|----------------------------------------------|-----------------|------------------|-----------------|
|                                |                                              | 2024            | 2024             | 2025            |
|                                |                                              | ₦               | ₦                | ₦               |
| NGURU LOCAL GOVERNMENT COUNCIL |                                              |                 |                  |                 |
| 110101                         | Government Share of FAAC                     |                 |                  |                 |
| 11010101                       | Statutory Allocation from Federal Government | 1,780,353,953   | 1,526,727,501.00 | 1,154,017,300   |
| 11010102                       | Statutory Allocation from State Government   | 43,099,208      | 43,099,208.00    | 101,337,858     |
| 110102                         | Government Share of VAT                      |                 |                  |                 |
| 11010201                       | Share of Value Added Tax (VAT)               | 1,395,512,515   | 1,162,927,095.00 | 2,008,116,155   |
| 110111                         | Non-Excess Oil                               |                 |                  |                 |
| 11011101                       | Other federation Account                     | 734,205,406     | 734,205,406.00   | 1,614,536,506   |
|                                | Total Recurrent Revenue                      | 3,953,171,081   | 3,466,959,210    | 4,878,007,820   |
| 120101                         | Personal Taxes                               |                 |                  |                 |
| 12010101                       | Community/ Poll Taxes                        | 4,000,000       | 300,000.00       | 35,000,000      |
| 12010104                       | Arrears of Community/ Poll Taxes             | 4,000,000       | 350,000.00       | 15,000,000      |
| 12010111                       | Tenement Rate                                | 4,000,000       | 2,500,000.00     | 5,000,000       |
| 12010114                       | Ground Rates                                 | 3,500,000       | 300,000.00       | 5,000,000       |
|                                | SUB TOTAL                                    | 15,500,000      | 3,450,000        | 60,000,000      |
| 120201                         | License - General                            |                 |                  |                 |
| 12020102                       | Goldsmith/ Gold Dealers Licenses             | 20,250,000      | 15,000,000.00    | 25,000,000      |
| 12020113                       | Brick Making, etc. Licenses                  | 50,000          | 30,000.00        | 2,000,000       |
| 12020117                       | Dried Fish/ Meat Licenses                    | 400,000         | 350,000.00       | 3,000,000       |
| 12020118                       | Pet/ Dog Licenses                            | 220,000         | -                | -               |
| 12020119                       | Fishing Permits                              | 600,000         | 550,000.00       | 5,000,000       |
| 12020124                       | Abattoir/ Slaughter Licenses                 | 8,000,000       | 7,000,000.00     | 5,000,000       |
| 12020126                       | Hiring Licenses                              | 5,000,000       | 4,000,000.00     | 5,000,000       |
| 12020130                       | Cinematography Licenses                      | 250,000         | 50,000.00        | 5,000,000       |
| 12020137                       | Trade Permit Licenses                        | 200,000         | 150,000.00       | 3,000,000       |
| 12020141                       | Auctioneers Licenses                         | 1,000,000       | 800,000.00       | 5,000,000       |
| 12020142                       | Petty Traders Licenses                       | 250,000         | 200,000.00       | 1,000,000       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                    | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET    |
|---------------|----------------------------------------------------|-------------------|-------------------|--------------------|
|               |                                                    | 2024              | 2024              | 2025               |
|               |                                                    | ₦                 | ₦                 | ₦                  |
| 12020144      | Felling and Trees Licenses                         | 250,000           | 200,000.00        | 1,500,000          |
| 12020145      | Saw Mill Licenses                                  | 400,000           | 400,000.00        | 1,000,000          |
| 12020147      | Photo Studio Licenses                              | 5,000             | 3,000.00          | 1,000,000          |
| 12020148      | Welding Machine Licenses                           | 750,000           | 700,000.00        | 1,500,000          |
| 12020149      | Electric (Radio/ Television) Workshop Licenses     | 6,000             | 5,000.00          | 1,000,000          |
| 12020150      | Blacksmith Workshop Licenses                       | 2,000             | 1,500.00          | 2,500,000          |
| 12020151      | Wood Making/ Carpentry Workshop Licenses           | 5,000             | 3,000.00          | 3,500,000          |
| 12020152      | Battery Charge Workshop Licenses                   | 500,000           | 400,000.00        | 1,000,000          |
| 12020153      | Printing Press Licenses                            | 400,000           | 350,000.00        | 2,000,000          |
| 12020155      | Vulcanizers Licenses                               | 100,000           | 70,000.00         | 2,500,000          |
| 12020156      | Vehicle Spare Parts Licenses                       | 906,000           | 900,000.00        | 3,500,000          |
| 12020158      | Clock/ Watch Repairs Licenses                      | 2,000             | 5,500.00          | 2,500,000          |
| 12020162      | Surface Tank Kerosene Licenses                     | 6,000             | 5,000.00          | 3,700,000          |
| 12020163      | Sewing Institute Licenses                          | 50,000            | 35,000.00         | 3,000,000          |
| 12020164      | Hair Dressing/ Barbing/ Plating/ Painting Licenses | 10,000            | 9,000.00          | 2,000,000          |
| 12020172      | Cold Room Licenses                                 | 300,000           | 240,000.00        | 1,500,000          |
| 12020173      | Motorcycle Permits                                 | 489,865           | 400,000.00        | 5,000,000          |
| 12020177      | Butchers Licenses                                  | 650,000           | 500,000.00        | 2,800,000          |
| 12020179      | Ingredients Grinding Mill Licenses                 | 150,000           | 100,000.00        | 2,000,000          |
| 12020180      | Photo Stating, Typing Institute Licenses           | 100,000           | 90,000.00         | 1,500,000          |
|               | <b>SUB TOTAL</b>                                   | <b>41,301,865</b> | <b>32,547,000</b> | <b>104,000,000</b> |
| <b>120204</b> | <b>Fees General</b>                                |                   |                   |                    |
| 12020417      | General Contractors Registration Fees              | 197,842           | 122,000.00        | 20,000,000         |
| 12020427      | Tenders Fees                                       | 250,000           | 200,000.00        | 2,000,000          |
| 12020446      | Agricultural/ Veterinary Services Fees             | 1,000,000         | 700,000.00        | 2,500,000          |
| 12020449      | Business/ Trade Operating Fees                     | 400,000           | 300,000.00        | 3,500,000          |
| 12020455      | Produce Buying Fees                                | 500,000           | 350,000.00        | 2,700,000          |
| 12020456      | Forestry and Fuel Exploitation Fees                | 250,000           | 150,000.00        | 3,000,000          |

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| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|---------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                   | 2024              | 2024              | 2025              |
|               |                                                   | ₦                 | ₦                 | ₦                 |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees                 | 150,000           | 100,000.00        | 3,000,000         |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees | 50,000            | 34,000.00         | 1,000,000         |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees               | 1,250,000         | 1,000,000.00      | 2,500,000         |
| 12020460      | Block Making Machines Fees                        | 50,000            | 35,000.00         | 500,000           |
| 12020461      | Survey Fees                                       | 354,500           | 300,000.00        | 1,000,000         |
| 12020464      | Commission on Transfer of Plot/ Property          | 500,000           | 400,000.00        | 1,000,000         |
| 12020465      | Approval of Building Plan Fees                    | 1,000,000         | 900,000.00        | 1,500,000         |
| 12020466      | Mortgage Sub-Lease Approval Fees                  | 500,000           | 450,000.00        | 1,000,000         |
| 12020467      | Landing Fees                                      | 500,000           | 300,000.00        | 1,000,000         |
| 12020470      | Corn Grinding Mill Licenses                       | 500,000           | 400,000.00        | 2,000,000         |
| 12020476      | Eating House License Fees                         | 150,000           | 350,000.00        | 3,000,000         |
| 12020479      | Learning Driving Tests Fees                       | 1,000,000         | 850,000.00        | 2,000,000         |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees         | 1,000,000         | 900,000.00        | 4,000,000         |
| 12020484      | Slaughter Fees                                    | 900,000           | 800,000.00        | 2,900,000         |
| 12020486      | Registration for Meat Van Fees                    | 750,000           | 700,000.00        | 1,000,000         |
| 12020493      | Dispensary and Maternity Fees                     | 400,000           | 311,000.00        | 3,500,000         |
| 12020494      | Laboratory Test Fees                              | 320,000           | 390,000.00        | 5,000,000         |
| 12020495      | Environmental Sanitation Fees                     | 250,000           | 200,000.00        | 1,500,000         |
| 12020498      | Irrigation Scheme Fees/ Charges                   | 50,000            | 60,000.00         | 1,500,000         |
|               | <b>SUB TOTAL</b>                                  | <b>12,272,342</b> | <b>10,302,000</b> | <b>72,600,000</b> |
| <b>120205</b> | <b>Fines Genral</b>                               |                   |                   |                   |
| 12020502      | Towing of Vehicles                                | 80,500            | 70,000.00         | 1,000,000         |
| 12020503      | Fine on Overdue and Lost Library Books            | 150,000           | 100,000.00        | 2,000,000         |
| 12020504      | Impounding of Animal Fines                        | 150,000           | 100,000.00        | 2,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>380,500</b>    | <b>270,000</b>    | <b>5,000,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                           |                   |                   |                   |
| 12020707      | Earnings from Medical Services                    | 200,000           | 150,000.00        | 4,000,000         |
| 12020712      | Earnings from Markets                             | 4,000,000         | 250,000.00        | 5,000,000         |

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| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET      | ACTUAL JAN- SEPT     | APPROVED BUDGET      |
|---------------|--------------------------------------------------|----------------------|----------------------|----------------------|
|               |                                                  | 2024                 | 2024                 | 2025                 |
|               |                                                  | ₦                    | ₦                    | ₦                    |
| 12020713      | Earnings from Motor Parks                        | 4,500,000            | 4,000,000.00         | 23,000,000           |
| 12020714      | Earnings from Shops and Shopping Centers         | 4,000,000            | 350,000.00           | 14,000,000           |
| 12020715      | Earnings from Transport Services (Mass Transits) | 4,000,000            | 300,000.00           | 35,000,000           |
| 12020723      | Earnings from Cattle Markets                     | 2,000,000            | 1,500,000.00         | 29,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>18,700,000</b>    | <b>6,550,000</b>     | <b>110,000,000</b>   |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                      |                      |                      |
| 12020801      | Rent on Government Quarters                      | 14,366,787           | 13,500,000.00        | 20,000,000           |
| 12020803      | Rent on Government Buildings                     | 3,000,000            | 2,800,000.00         | 15,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>17,366,787</b>    | <b>16,300,000</b>    | <b>35,000,000</b>    |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>         |                      |                      |                      |
| 12020908      | Rents from Landed Property                       | 2,000,000            | 1,900,000.00         | 5,600,000            |
|               | <b>SUB TOTAL</b>                                 | <b>2,000,000</b>     | <b>1,900,000</b>     | <b>5,600,000</b>     |
| <b>120212</b> | <b>Interests Earning</b>                         |                      |                      |                      |
| 12021202      | Bicycle Advances (Interests)                     | 2,500,000            | 2,000,000.00         | 3,000,000            |
| 12021205      | Interests on Staff Housing Loan                  | 10,500,000           | 9,500,000.00         | 10,000,000           |
| 12021213      | Dividends/ Interests on Fixed Deposits           | 10,000,000           | 7,500,000.00         | 10,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>23,000,000</b>    | <b>19,000,000</b>    | <b>23,000,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                           |                      |                      |                      |
| 12021401      | Recovery of Losses of Overpayments               | 16,978,506           | 15,800,000.00        | 19,000,000           |
| 12021402      | Unclaimed Deposits                               | 12,500,000           | 11,500,000.00        | 14,000,000           |
|               | <b>SUB TOTAL</b>                                 | <b>29,478,506</b>    | <b>27,300,000</b>    | <b>33,000,000</b>    |
| <b>130203</b> | <b>Domestic Grants</b>                           |                      |                      |                      |
| 13020304      | Grants from State Government                     | 43,099,208           | 43,099,208.00        | 101,337,857          |
|               | <b>SUB TOTAL</b>                                 | <b>43,099,208</b>    | <b>43,099,208.00</b> | <b>101,337,857</b>   |
| 11            | <b>Total I.G.R</b>                               | <b>203,099,208</b>   | <b>160,718,208</b>   | <b>549,537,857</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                    |                      |                      |                      |
| 14010101      | Transfer from CRF to CDF                         | 2,006,897,154        | 334,288,775          | 3,050,747,688        |
|               | <b>TOTAL</b>                                     | <b>2,006,897,154</b> | <b>334,288,775</b>   | <b>3,050,747,688</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                         | DETAILS REVENUE                                                               | APPROVED BUDGET | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------------------------------|-------------------------------------------------------------------------------|-----------------|------------------|-----------------|
|                                   |                                                                               | 2024            | 2024             | 2025            |
|                                   |                                                                               | ₦               | ₦                | ₦               |
| POTISKUM LOCAL GOVERNMENT COUNCIL |                                                                               |                 |                  |                 |
| 110101                            | Government Share of FAAC                                                      |                 |                  |                 |
| 11010101                          | Statutory Allocation from Federal Government                                  | 1,959,076,994   |                  | 1,269,692,278   |
| 11010102                          | Statutory Allocation from State Government                                    | 43,912,257      |                  | 112,424,564     |
| 110102                            | Government Share of VAT                                                       |                 |                  |                 |
| 11010201                          | Share of Value Added Tax (VAT)                                                | 1,563,217,587   |                  | 2,228,968,034   |
| 110111                            | Non-Excess Oil                                                                |                 |                  |                 |
| 11011101                          | Non-Excess Oil                                                                | 807,909,527     |                  | 1,776,372,447   |
|                                   | Total Recurrent Revenue                                                       | 4,374,116,365   | -                | 5,387,457,323   |
| 120101                            | Personal Taxes                                                                |                 |                  |                 |
| 12010101                          | Community/ Poll Taxes                                                         | 5,000,000       |                  | 15,000,000      |
| 12010105                          | Development Levy/ Taxes                                                       | 8,000,000       |                  | 28,000,000      |
| 12010107                          | Cattle Levy/ Taxes                                                            | 9,000,000       |                  | 23,000,000      |
| 12010110                          | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard | 1,000,000       |                  | 10,000,000      |
| 12010111                          | Tenement Rate                                                                 | 5,000,000       |                  | 15,000,000      |
| 12010113                          | Arrears of Tenement Rate                                                      | 4,000,000       |                  | 24,000,000      |
| 12010114                          | Ground Rates                                                                  | 10,000,000      |                  | 100,000,000     |
|                                   | SUB TOTAL                                                                     | 42,000,000      | -                | 215,000,000     |
| 120201                            | License - General                                                             |                 |                  |                 |
| 12020111                          | Bakery House Licenses                                                         | 700,000         |                  | 890,000         |
| 12020114                          | Cart/ Truck Licenses                                                          | 11,000,000      |                  | 12,600,000      |
| 12020116                          | Cattle Dealers Licenses                                                       | 1,000,000       |                  | 10,500,000      |
| 12020120                          | Hawking Permits                                                               | 1,500,000       | 1,747,900        | 2,500,000       |
| 12020123                          | Animal Health Certificate Licenses                                            | 10,000,000      |                  | 4,000,000       |
| 12020124                          | Abattoir/ Slaughter Licenses                                                  | 2,000,000       | 1,877,600        | 5,000,000       |
| 12020126                          | Hiring Licenses                                                               | 5,000,000       |                  | 7,000,000       |
| 12020142                          | Petty Traders Licenses                                                        | 500,000         | 453,000          | 5,000,000       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET    |
|---------------|--------------------------------------------------|-------------------|-------------------|--------------------|
|               |                                                  | 2024              | 2024              | 2025               |
|               |                                                  | ₦                 | ₦                 | ₦                  |
| 12020145      | Saw Mill Licenses                                |                   |                   | 3,410,000          |
| 12020167      | Patent Medicine Licenses                         | 1,500,000         | 970,400           | 9,500,000          |
| 12020173      | Motorcycle Permits                               | 3,000,000         | 2,109,450         | 4,700,000          |
|               | <b>SUB TOTAL</b>                                 | <b>36,200,000</b> | <b>7,158,350</b>  | <b>65,100,000</b>  |
| <b>120204</b> | <b>Fees General</b>                              |                   |                   |                    |
| 12020417      | General Contractors Registration Fees            | 5,000,000         |                   | 5,600,000          |
| 12020455      | Produce Buying Fees                              | 10,000,000        | 7,549,350         | 16,400,000         |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees              | 2,700,000         | 321,000           | 3,000,000          |
| 12020465      | Approval of Building Plan Fees                   | 1,000,000         | 461,400           | 2,000,000          |
| 12020476      | Eating House License Fees                        | 300,000           |                   | 1,000,000          |
| 12020479      | Learning Driving Tests Fees                      |                   |                   |                    |
| 12020484      | Slaughter Fees                                   | 3,000,000         | 1,535,400         | 4,900,000          |
| 12020485      | Abattoir Fees                                    |                   |                   |                    |
| 12020495      | Environmental Sanitation Fees                    |                   |                   | 1,500,000          |
| 12020496      | Sand Dredging Fees                               | 200,000           | 226,400           | 2,000,000          |
|               | <b>SUB TOTAL</b>                                 | <b>22,200,000</b> | <b>10,093,550</b> | <b>36,400,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                          |                   |                   |                    |
| 12020712      | Earnings from Markets                            | 5,000,000         | 4,878,000         | 29,876,000         |
| 12020713      | Earnings from Motor Parks                        | 4,700,000         | 4,395,250         | 8,000,000          |
| 12020714      | Earnings from Shops and Shopping Centers         | 10,500,000        | 5,162,470         | 30,000,000         |
| 12020715      | Earnings from Transport Services (Mass Transits) | 8,000,000         | 1,654,370         | 25,900,000         |
| 12020723      | Earnings from Cattle Markets                     | 15,000,000        | 601,480           | 18,000,000         |
|               | <b>SUB TOTAL</b>                                 | <b>43,200,000</b> | <b>16,691,570</b> | <b>111,776,000</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                   |                   |                    |
| 12020801      | Rent on Government Quarters                      |                   |                   | 2,000,000          |
| 12020803      | Rent on Government Buildings                     | 5,000,000         | 601,480           | 10,000,000         |
|               | <b>SUB TOTAL</b>                                 | <b>5,000,000</b>  | <b>601,480</b>    | <b>12,000,000</b>  |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>         |                   |                   |                    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                        | APPROVED BUDGET      | ACTUAL JAN- SEPT   | APPROVED BUDGET      |
|---------------|----------------------------------------|----------------------|--------------------|----------------------|
|               |                                        | 2024                 | 2024               | 2025                 |
|               |                                        | ₦                    | ₦                  | ₦                    |
| 12020908      | Rents from Landed Property             | 20,000,000           |                    | 51,200,000           |
|               | <b>SUB TOTAL</b>                       | <b>20,000,000</b>    | <b>-</b>           | <b>51,200,000</b>    |
| <b>120212</b> | <b>Interests Earning</b>               |                      |                    |                      |
| 12021213      | Dividends/ Interests on Fixed Deposits |                      |                    |                      |
| 12021214      | Others                                 |                      |                    | 73,480,000           |
|               | <b>SUB TOTAL</b>                       | <b>-</b>             | <b>-</b>           | <b>73,480,000</b>    |
| 11            | <b>Total I.G.R</b>                     | <b>168,600,000</b>   | <b>34,544,950</b>  | <b>564,956,000</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>          |                      |                    |                      |
| 14010101      | Transfer from CRF to CDF               | 2,276,443,832        | 209,341,608        | 3,641,442,366        |
|               | <b>TOTAL</b>                           | <b>2,276,443,832</b> | <b>209,341,608</b> | <b>3,641,442,366</b> |

**TARMUWA LOCAL GOVERNMENT COUNCIL**

| ECON CODE | DETAILS REVENUE                                   | APPROVED BUDGET | ACTUAL EXP JAN- | PROPOSED BUDGET |
|-----------|---------------------------------------------------|-----------------|-----------------|-----------------|
|           |                                                   | 2024            | SEPT 2024       | 2025            |
|           |                                                   | ₦               | ₦               | ₦               |
| 110101    | Government Share of FAAC                          |                 |                 |                 |
| 11010101  | Statutory Allocation from Federal Government      | 1,817,024,318   | 1,362,768,238   | 1,177,698,792   |
| 11010102  | Statutory Allocation from State Government        | 43,266,030      | 32,449,522      | 86,600,242      |
| 110102    | Government Share of VAT                           |                 |                 |                 |
| 11010201  | Share of Value Added Tax (VAT)                    | 1,172,605,631   | 879,454,223     | 1,919,736,834   |
| 110104    | Government Share Exchange Rates Differential      |                 |                 |                 |
| 11010401  | Exchange Rates Differential                       | -               |                 |                 |
| 110107    | Government share of Refund of Excess Bank Charges |                 |                 |                 |
| 11010701  | Share of Refund of Excess Bank Charges            | -               |                 |                 |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                                     | APPROVED BUDGET      | ACTUAL JAN- SEPT     | APPROVED BUDGET      |
|---------------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|
|               |                                                                     | 2024                 | 2024                 | 2025                 |
|               |                                                                     | ₦                    | ₦                    | ₦                    |
| 110109        | Government Share of Ecological Fund                                 |                      |                      |                      |
| 11010901      | Share of Ecological Fund                                            | -                    |                      |                      |
| 110111        | Non-Excess Oil                                                      |                      |                      |                      |
| 11011101      | Non-Excess Oil                                                      | 479,328,006          | 359,496,004          | 1,947,668,274        |
|               | <b>Total Recurrent Revenue</b>                                      | <b>3,512,223,985</b> | <b>2,634,167,988</b> | <b>5,131,704,141</b> |
| <b>120101</b> | <b>Personal Taxes</b>                                               |                      |                      |                      |
| 12010101      | Community/ Poll Taxes                                               | 903,147              | 667,360              | 934,397              |
| 12010107      | Cattle Levy/ Taxes                                                  | 6,454,164            | 4,840,623            | 6,485,414            |
| 12010108      | Arrears of Cattle Levy/ Taxes                                       | 1,322,000            | 14,990,000           | 1,353,250            |
| 12010109      | Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 12,490,544           | 9,367,907            | 12,352,174           |
| 12010111      | Tenement Rate                                                       | 1,948,618            | 1,161,463            | 1,979,868            |
| 12010112      | Penalty for Tenement Rate                                           | 763,477              | 572,607              | 794,727              |
| 12010113      | Arrears of Tenement Rate                                            | 5,000,000            | 3,749,999            | 5,031,250            |
| 12010114      | Ground Rates                                                        | 1,348,617            | 1,011,462            | 1,379,887            |
|               | <b>SUB TOTAL</b>                                                    | <b>30,230,566</b>    | <b>36,361,421</b>    | <b>30,310,967</b>    |
| <b>120201</b> | <b>License - General</b>                                            |                      |                      |                      |
| 12020102      | Goldsmith/ Gold Dealers Licenses                                    | 188,923              | 141,692              | 188,923              |
| 12020111      | Bakery House Licenses                                               | 2,000,000            | 749,999              | 2,031,250            |
| 12020112      | Bicycle Licenses and Hire Permits                                   | 196,923              | 147,692              |                      |
| 12020115      | Dane Gun Licensing                                                  | 116,923              | 87,692               | 196,923              |
| 12020116      | Cattle Dealers Licenses                                             | 242,666              | 181,999              | 242,923              |
| 12020117      | Dried Fish/ Meat Licenses                                           | 186,923              | 140,192              | 186,923              |
| 12020121      | Hunting Permits                                                     | 186,923              | 140,192              | 186,923              |
| 12020123      | Animal Health Certificate Licenses                                  | 80,000               | 59,999               | 80,000               |
| 12020124      | Abattoir/ Slaughter Licenses                                        | 1,985,122            | 1,488,841            | 2,016,372            |
| 12020126      | Hiring Licenses                                                     | 150,000              | 112,500              | 150,000              |
| 12020141      | Auctioneers Licenses                                                | 800,000              | 599,999              | 831,250              |
| 12020144      | Felling and Trees Licenses                                          | 500,000              | 374,999              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|---------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                   | 2024              | 2024              | 2025              |
|               |                                                   | ₦                 | ₦                 | ₦                 |
| 12020145      | Saw Mill Licenses                                 | 300,000           | 225,000           | 300,000           |
| 12020146      | Brown Sugar Machine Licenses                      | 200,000           | 149,999           | 200,000           |
| 12020147      | Photo Studio Licenses                             | 10,000            | 7,497             | 10,000            |
| 12020148      | Welding Machine Licenses                          | 100,000           | 74,999            | 100,000           |
| 12020149      | Electric (Radio/ Television) Workshop Licenses    | 50,000            | 37,499            | 50,000            |
| 12020150      | Blacksmith Workshop Licenses                      | 100,000           | 74,999            | 100,000           |
| 12020151      | Wood Making/ Carpentry Workshop Licenses          | 210,000           | 157,500           | 210,000           |
| 12020152      | Battery Charge Workshop Licenses                  | 101,000           | 75,499            | 101,000           |
| 12020153      | Printing Press Licenses                           | 14,748            | 11,061            | 14,748            |
| 12020155      | Vulcanizers Licenses                              | 106,923           | 80,192            | 106,923           |
| 12020156      | Vehicle Spare Parts Licenses                      | 80,000            | 59,999            | 80,000            |
| 12020161      | Building Materials Licenses                       | 946,908           | 710,181           | 978,158           |
| 12020163      | Sewing Institute Licenses                         | 906,908           | 680,180           | 938,158           |
| 12020168      | Kiosks Licenses                                   | 242,666           | 181,999           | 29,266            |
| 12020170      | Noise Control Permits                             | 86,923            | 65,192            | 86,923            |
| 12020172      | Cold Room Licenses                                | 106,923           | 80,192            | 106,923           |
| 12020173      | Motorcycle Permits                                | 597,123           | 447,842           | 628,373           |
| 12020175      | Cigarette Licenses                                | 3,477,990         | 2,608,499         | 3,509,240         |
| 12020177      | Butchers Licenses                                 | 136,923           | 102,692           | 136,923           |
| 12020178      | Registration of Night Soil Contractors            | 546,908           | 410,180           | 578,158           |
|               | <b>SUB TOTAL</b>                                  | <b>14,956,346</b> | <b>10,466,997</b> | <b>14,876,280</b> |
| <b>120204</b> | <b>Fees General</b>                               |                   |                   |                   |
| 12020417      | General Contractors Registration Fees             | 926,923           | 695,192           | 958,173           |
| 12020418      | Marriage Registration/ Divorce Fees               | 196,923           | 147,692           | 196,923           |
| 12020427      | Tenders Fees                                      | 986,923           | 740,192           | 1,018,173         |
| 12020446      | Agricultural/ Veterinary Services Fees            | 20,000            | 14,999            | 20,000            |
| 12020456      | Forestry and Fuel Exploitation Fees               | 106,923           | 80,192            | 106,923           |
| 12020458      | Painting, Spraying and Sign Writing Workshop Fees | 20,000            | 14,999            | 20,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET   | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|--------------------------------------------------|-------------------|------------------|-------------------|
|               |                                                  | 2024              | 2024             | 2025              |
|               |                                                  | ₦                 | ₦                | ₦                 |
| 12020461      | Survey Fees                                      | 354,500           | 265,874          | 385,750           |
| 12020464      | Commission on Transfer of Plot/ Property         | 900,000           | 675,000          | 931,250           |
| 12020465      | Approval of Building Plan Fees                   | 20,536            | 15,401           | 20,536            |
| 12020472      | Mortuary, Hears, and Cemetery                    | 157,500           | 118,125          | 157,500           |
| 12020473      | Local Government Certificate of Origin           | 220,000           | 164,999          | 251,250           |
| 12020477      | Entertainment and Drumming Fees                  | 216,923           | 162,692          | 216,923           |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees        | 5,477,990         | 410,492          | 5,509,240         |
| 12020484      | Slaughter Fees                                   | 146,908           | 110,180          | 146,908           |
| 12020485      | Abattoir Fees                                    | 146,908           | 11,180           | 146,908           |
| 12020488      | Mobile Sales Promotion Fees                      | 300,000           | 225,000          | 331,250           |
| 12020493      | Dispensary and Maternity Fees                    | 881,923           | 661,442          | 913,173           |
| 12020496      | Sand Dredging Fees                               | 146,908           | 110,180          | 146,908           |
| 12020497      | Sand, Granite, Iron Rod Sellers Fees             | 146,908           | 110,180          | 146,908           |
|               | <b>SUB TOTAL</b>                                 | <b>11,374,696</b> | <b>4,734,011</b> | <b>11,624,696</b> |
| <b>120205</b> | <b>Fines Genral</b>                              |                   |                  |                   |
| 12020502      | Towing of Vehicles                               | 5,496,923         | 4,122,692        | 5,621,923         |
| 12020503      | Fine on Overdue and Lost Library Books           | 336,923           | 252,692          | 461,923           |
|               | <b>SUB TOTAL</b>                                 | <b>5,833,846</b>  | <b>4,375,384</b> | <b>6,083,846</b>  |
| <b>120206</b> | <b>Sales General</b>                             |                   |                  |                   |
| 12020602      | Proceeds from Sales of Consumer Goods/ Haulage   | 2,829,023         | 2,121,767        | 13,079,023        |
|               | <b>SUB TOTAL</b>                                 | <b>2,829,023</b>  | <b>2,121,767</b> | <b>13,079,023</b> |
| <b>120207</b> | <b>Earnings General</b>                          |                   |                  |                   |
| 12020708      | Earnings from Agricultural Produce               | 560,650           | 420,487          | 12,822,043        |
| 12020712      | Earnings from Markets                            | 1,484,123         | 1,113,092        | 13,745,516        |
| 12020713      | Earnings from Motor Parks                        | 1,560,321         | 1,170,240        | 6,821,714         |
| 12020714      | Earnings from Shops and Shopping Centers         | 1,737,121         | 1,302,840        | 9,998,514         |
| 12020715      | Earnings from Transport Services (Mass Transits) | 3,605,646         | 2,704,234        | 14,867,039        |
|               | <b>SUB TOTAL</b>                                 | <b>8,947,861</b>  | <b>6,710,893</b> | <b>58,254,827</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE     | DETAILS REVENUE                        | APPROVED BUDGET<br>2024 | ACTUAL JAN- SEPT<br>2024 | APPROVED BUDGET<br>2025 |
|---------------|----------------------------------------|-------------------------|--------------------------|-------------------------|
|               |                                        | ₦                       | ₦                        | ₦                       |
| 12020908      | Rents from Landed Property             | 3,402,000               | 2,551,500                | 14,402,000              |
|               | <b>SUB TOTAL</b>                       | <b>3,402,000</b>        | <b>2,551,500</b>         | <b>14,402,000</b>       |
| <b>120212</b> | <b>Interests Earning</b>               |                         |                          |                         |
| 12021202      | Bicycle Advances (Interests)           | 170,000                 | 127,499                  | 253,000                 |
| 12021205      | Interests on Staff Housing Loan        | 618,796                 | 464,096                  | 701,796                 |
| 12021213      | Dividends/ Interests on Fixed Deposits | 2,137,204               | 1,602,902                | 12,221,204              |
|               | <b>SUB TOTAL</b>                       | <b>2,926,000</b>        | <b>2,194,497</b>         | <b>13,176,000</b>       |
| <b>120214</b> | <b>Others Revenues</b>                 |                         |                          |                         |
| 12021401      | Recovery of Losses of Overpayments     | 450,000                 | 337,500                  | 533,300                 |
| 12021402      | Unclaimed Deposits                     | 1,562,937               | 1,172,202                | 11,646,337              |
| 12021403      | Payments in Lieu of Resigns            | 230,000                 | 172,499                  |                         |
| 12021404      | Other Revenues not elsewhere defined   | -                       |                          | 14,492,937              |
|               | <b>SUB TOTAL</b>                       | <b>2,242,937</b>        | <b>1,682,201</b>         | <b>26,672,574</b>       |
| 11            | <b>Total I.G.R</b>                     | <b>82,743,276</b>       | <b>71,198,671</b>        | <b>188,480,213</b>      |
| <b>140101</b> | <b>Other Capital Receipts</b>          |                         |                          |                         |
| 14010101      | Transfer from CRF to CDF               | 2,703,741,628           | 1,559,119,916            | 4,134,955,364           |
|               | <b>TOTAL</b>                           | <b>2,703,741,628</b>    | <b>1,559,119,916</b>     | <b>4,134,955,364</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                         | DETAILS REVENUE                                                                | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET |
|-----------------------------------|--------------------------------------------------------------------------------|------------------|------------------|-----------------|
|                                   |                                                                                | 2024             | 2024             | 2025            |
|                                   |                                                                                | ₦                | ₦                | ₦               |
| YUNUSARI LOCAL GOVERNMENT COUNCIL |                                                                                |                  |                  |                 |
| 110101                            | Government Share of FAAC                                                       |                  |                  |                 |
| 11010101                          | Statutory Allocation from Federal Government                                   | 1,893,650,765.10 | 1,420,238,073    | 1,226,883,428   |
| 11010102                          | Statutory Allocation from State Government                                     | 43,614,619.49    | 32,710,964       | 96,363,912      |
| 110102                            | Government Share of VAT                                                        |                  |                  |                 |
| 11010201                          | Share of Value Added Tax (VAT)                                                 | 1,320,193,253.63 | 990,144,940      | 1,909,959,765   |
| 110111                            | Non-Excess Oil                                                                 |                  |                  |                 |
| 11011101                          | Non-Excess Oil                                                                 | 780,928,212.02   | 586,969,159      | 1,716,480,406   |
|                                   | Total Recurrent Revenue                                                        | 4,038,386,850    | 3,028,790,137    | 4,949,687,511   |
| 120101                            | Personal Taxes                                                                 |                  |                  |                 |
| 12010105                          | Development Levy/ Taxes                                                        | 550,182.00       | 412,636.00       | 1,550,182       |
| 12010107                          | Cattle Levy/ Taxes                                                             | 550,182.00       | 412,636.00       | 1,550,182       |
| 12010108                          | Arrears of Cattle Levy/ Taxes                                                  | 225,000.00       | 168,750.00       | 1,225,000       |
| 12010109                          | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)            | 360,000.00       | 270,000.00       | 1,360,000       |
| 12010110                          | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 360,000.00       | 270,000.00       | 1,360,000       |
| 12010111                          | Tenement Rate                                                                  | 780,000.00       | 585,000.00       | 1,780,000       |
| 12010112                          | Penalty for Tenement Rate                                                      | 570,000.00       | 427,500.00       | 1,570,000       |
| 12010113                          | Arrears of Tenement Rate                                                       | 576,641.50       | 432,451.00       | 1,576,641       |
| 12010114                          | Ground Rates                                                                   | 1,150,000.00     | 862,499.00       | 3,550,642       |
| 12010115                          | Federal Government Grant in lieu of Tenement Rate                              | 1,200,000.00     | 900,000.00       | 3,000,000       |
| 12010116                          | State Government Grant in lieu of Tenement Rate                                | 1,200,000.00     | 900,000.00       | 3,000,000       |
|                                   | SUB TOTAL                                                                      | 7,522,006        | 5,641,472        | 21,522,647      |
| 120201                            | License - General                                                              |                  |                  |                 |
| 12020105                          | Radio/ Television Licenses                                                     | 650,000.00       | 487,499.00       | 3,000,000       |
| 12020124                          | Abattoir/ Slaughter Licenses                                                   | 1,350,000.00     | 1,012,500.00     | 5,000,000       |
| 12020151                          | Wood Making/ Carpentry Workshop Licenses                                       | 1,250,000.00     | 937,500.00       | 4,114,930       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                  | APPROVED BUDGET  | ACTUAL JAN- SEPT | APPROVED BUDGET   |
|---------------|--------------------------------------------------|------------------|------------------|-------------------|
|               |                                                  | 2024             | 2024             | 2025              |
|               |                                                  | ₦                | ₦                | ₦                 |
|               | <b>SUB TOTAL</b>                                 | <b>3,250,000</b> | <b>2,437,499</b> | <b>12,114,930</b> |
| <b>120204</b> | <b>Fees General</b>                              |                  |                  |                   |
| 12020443      | Births and Deaths Registration Fees              | 377,000.00       | 282,750.00       | 1,377,000         |
| 12020446      | Agricultural/ Veterinary Services Fees           | 1,047,000.00     | 785,250.00       | 2,000,000         |
| 12020473      | Local Government Certificate of Origin           | 1,047,000.00     | 785,250.00       | 1,574,000         |
| 12020483      | Toll Gate/ Stadium Fees                          | 497,000.00       | 372,750.00       | 1,497,000         |
| 12020484      | Slaughter Fees                                   | 267,000.00       | 200,250.00       | 1,267,000         |
| 12020485      | Abattoir Fees                                    | 247,330.00       | 185,497.00       | 1,267,000         |
| 12020486      | Registration for Meat Van Fees                   | 497,000.00       | 372,750.00       | 1,497,000         |
| 12020494      | Laboratory Test Fees                             | 377,000.00       | 282,750.00       | 1,377,000         |
| 12020495      | Environmental Sanitation Fees                    | 267,000.00       | 200,250.00       | 1,267,330         |
|               | <b>SUB TOTAL</b>                                 | <b>4,623,330</b> | <b>3,467,497</b> | <b>13,123,330</b> |
| 12020610      | Proceeds from Sales of Goods by Public Auctions  | 1,047,000.00     |                  |                   |
|               | <b>SUB TOTAL</b>                                 | <b>1,047,000</b> |                  |                   |
| <b>120207</b> | <b>Earnings General</b>                          |                  |                  |                   |
| 12020711      | Earnings from Commercial/ Industrial Activities  | 657,000.00       | 492,750.00       | 2,000,000         |
| 12020712      | Earnings from Markets                            | 5,160.010.00     | 3,870,007.00     | 2,238,484         |
| 12020713      | Earnings from Motor Parks                        | 2,157.000.00     | 1,617,750.00     | 2,238,504         |
| 12020714      | Earnings from Shops and Shopping Centers         | 1,657,000.00     | 1,242,750.00     | 2,238,454         |
| 12020715      | Earnings from Transport Services (Mass Transits) | 1,657,000.00     | 1,242,750.00     | 2,238,504         |
| 12020722      | Earnings Slaughter House                         | 825,956.00       | 619,470.00       | 2,000,000         |
| 12020723      | Earnings from Cattle Markets                     | 657,000.00       | 492,750.00       | 2,000,000         |
|               | <b>SUB TOTAL</b>                                 | <b>5,453,956</b> | <b>9,578,227</b> | <b>14,953,946</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>      |                  |                  |                   |
| 12020801      | Rent on Government Quarters                      | 3,273,000.00     | 2,454,750.00     | 8,773,000         |
| 12020803      | Rent on Government Buildings                     | 3,273,000.00     | 2,454,750.00     | 8,778,000         |
|               | <b>SUB TOTAL</b>                                 | <b>6,546,000</b> | <b>4,909,500</b> | <b>17,551,000</b> |
| <b>120209</b> | <b>Rent of Land and Others -Generals</b>         |                  |                  |                   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET      | ACTUAL JAN- SEPT     | APPROVED BUDGET      |
|---------------|---------------------------------------------------|----------------------|----------------------|----------------------|
|               |                                                   | 2024                 | 2024                 | 2025                 |
|               |                                                   | ₦                    | ₦                    | ₦                    |
| 12020901      | Rent on Government Land                           | 1,100,000.00         | 824,999              | 600,000              |
| 12020906      | Rents on Government Property (Quarters)           | 1,100,000.00         | 824,999.00           | 500,000              |
| 12020908      | Rents from Landed Property                        | 1,050,000.00         | 787,501.00           | 500,000              |
|               | <b>SUB TOTAL</b>                                  | <b>3,250,000</b>     | <b>2,437,499</b>     | <b>1,600,000</b>     |
| 12021205      | Interests on Staff Housing Loan                   | 500,000.00           | 200,000.00           | 1,000,000            |
| 12021208      | Interests on Loans to Government Owned Companies  | 400,000.00           | 150,000.00           | 2,000,000            |
| 12021212      | Interests on Loans to Limited Liability Companies | 400,000.00           | 150,000.00           | 12,000,000           |
| 12021213      | Dividends/ Interests on Fixed Deposits            | 250,000.00           | 62,500.00            | 750,000              |
|               | <b>SUB TOTAL</b>                                  | <b>750,000</b>       | <b>562,500</b>       | <b>15,750,000</b>    |
| <b>120214</b> | <b>Others Revenues</b>                            |                      |                      |                      |
| 12021401      | Recovery of Losses of Overpayments                | 600,000.00           |                      | 2,000,000            |
| 12021402      | Unclaimed Deposits                                | 2,731,670.00         | 2,048,753.00         | 5,753,690            |
| 12021403      | Payments in Lieu of Resigns                       | 422,020.00           | 316,514.00           | 12,000,000           |
|               | <b>SUB TOTAL</b>                                  | <b>3,753,690</b>     | <b>2,365,267</b>     | <b>19,753,690</b>    |
| <b>130204</b> | <b>Foreign Grant</b>                              |                      |                      |                      |
| 13020403      | Grants from Foreign Donor Agencies                | 1,000.000.00         |                      |                      |
|               | <b>SUB TOTAL</b>                                  | <b>-</b>             |                      |                      |
| 11            | <b>Total I.G.R</b>                                | <b>36,195,982</b>    | <b>31,399,461</b>    | <b>116,369,543</b>   |
| <b>140101</b> | <b>Other Capital Receipts</b>                     |                      |                      |                      |
| 14010101      | Transfer from CRF to CDF                          | 2,472,348,588        | 1,889,385,996        | 3,407,927,677        |
|               | <b>TOTAL</b>                                      | <b>2,472,348,588</b> | <b>1,889,385,996</b> | <b>3,407,927,677</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE                                | DETAILS REVENUE                                                                | APPROVED BUDGET      | ACTUAL JAN- SEPT  | APPROVED BUDGET      |
|------------------------------------------|--------------------------------------------------------------------------------|----------------------|-------------------|----------------------|
|                                          |                                                                                | 2024                 | 2024              | 2025                 |
|                                          |                                                                                | ₦                    | ₦                 | ₦                    |
| <b>YUSUFARI LOCAL GOVERNMENT COUNCIL</b> |                                                                                |                      |                   |                      |
| 110101                                   | Government Share of FAAC                                                       |                      |                   |                      |
| 11010101                                 | Statutory Allocation from Federal Government                                   | 1,889,150,788        |                   | 1,224,150,948        |
| 11010102                                 | Statutory Allocation from State Government                                     | 43,594,148           |                   | 93,399,642           |
| 110102                                   | Government Share of VAT                                                        |                      |                   |                      |
| 11010201                                 | Share of Value Added Tax (VAT)                                                 | 1,275,461,912        |                   | 1,850,656,946        |
| 110111                                   | Non-Excess Oil                                                                 |                      |                   |                      |
| 11011101                                 | Non-Excess Oil                                                                 | 779,072,453          |                   | 1,712,657,509        |
|                                          | <b>Total Recurrent Revenue</b>                                                 | <b>3,987,279,302</b> | <b>-</b>          | <b>4,880,865,045</b> |
| 120101                                   | Personal Taxes                                                                 |                      |                   |                      |
| 12010101                                 | Community/ Poll Taxes                                                          | 4,600,000            | 3,449,000         | 5,000,000            |
| 12010104                                 | Arrears of Community/ Poll Taxes                                               | 2,100,000            | 1,575,000         | 2,500,000            |
| 12010105                                 | Development Levy/ Taxes                                                        | 1,600,000            | 1,199,000         | 1,000,000            |
| 12010106                                 | Arrears of Development Levy/ Taxes                                             | 1,600,000            | 1,199,000         | 1,500,000            |
| 12010107                                 | Cattle Levy/ Taxes                                                             | 10,100,000           | 7,574,000         | 12,500,000           |
| 12010108                                 | Arrears of Cattle Levy/ Taxes                                                  | 4,100,000            | 3,074,000         | 4,500,000            |
| 12010109                                 | Other Social Services Tax (e.g. Electricity, Water, or Night Guard)            | 1,100,000            | 824,000           | 1,000,000            |
| 12010110                                 | Arrears of Other Social Services Tax (e.g. Electricity, Water, or Night Guard) | 4,600,000            | 3,449,000         | 5,000,000            |
| 12010111                                 | Tenement Rate                                                                  | 8,600,000            | 6,449,000         |                      |
| 12010112                                 | Penalty for Tenement Rate                                                      | 8,600,000            | 6,449,000         |                      |
| 12010113                                 | Arrears of Tenement Rate                                                       | 1,100,000            | 824,000           | 881,008              |
| 12010114                                 | Ground Rates                                                                   | 4,754,000            | 3,566,000         | 3,000,000            |
| 12010115                                 | Federal Government Grant in lieu of Tenement Rate                              | 4,000,000            | 2,999,000         |                      |
| 12010116                                 | State Government Grant in lieu of Tenement Rate                                | 1,000,000            | 749,000           | 1,000,000            |
|                                          | <b>SUB TOTAL</b>                                                               | <b>57,854,000</b>    | <b>43,379,000</b> | <b>37,881,008</b>    |
| 120201                                   | License - General                                                              |                      |                   |                      |
| 12020102                                 | Goldsmith/ Gold Dealers Licenses                                               | 600,000              | 450,000           | 600,000              |
| 12020111                                 | Bakery House Licenses                                                          | 1,100,000            | 824,000           | 1,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                    | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|----------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                    | 2024              | 2024              | 2025              |
|               |                                                    | ₦                 | ₦                 | ₦                 |
| 12020112      | Bicycle Licenses and Hire Permits                  | 1,100,000         | 824,000           | 2,000,000         |
| 12020114      | Cart/ Truck Licenses                               | 600,000           | 450,000           |                   |
| 12020115      | Dane Gun Licensing                                 | 310,000           | 232,000           |                   |
| 12020116      | Cattle Dealers Licenses                            | 310,000           | 232,000           |                   |
| 12020120      | Hawking Permits                                    | 1,100,000         | 824,000           |                   |
| 12020121      | Hunting Permits                                    | 320,000           | 239,000           |                   |
| 12020122      | Produce Buying Licenses                            | 165,000           | 123,750           |                   |
| 12020124      | Abattoir/ Slaughter Licenses                       | 3,100,000         | 2,324,000         |                   |
| 12020140      | Minor Industrial Licenses                          | 3,000,000         | 2,250,000         | 5,000,000         |
| 12020141      | Auctioneers Licenses                               | 500,000           | 374,000           | 1,000,000         |
| 12020142      | Petty Traders Licenses                             | 50,000            | 37,000            | 100,000           |
| 12020144      | Felling and Trees Licenses                         | 1,200,000         | 900,000           | 1,500,000         |
| 12020148      | Welding Machine Licenses                           | 100,000           | 74,000            | 200,000           |
| 12020156      | Vehicle Spare Parts Licenses                       | 500,000           | 374,000           | 1,000,000         |
| 12020161      | Building Materials Licenses                        | 2,000,000         | 1,499,000         | 3,000,000         |
| 12020168      | Kiosks Licenses                                    | 500,000           | 374,000           | 1,000,000         |
| 12020169      | Entertainment Drumming and Temporary Booth Permits | 2,000,000         | 1,499,000         | 2,200,000         |
| 12020173      | Motorcycle Permits                                 | 150,000           | 112,500           | 200,000           |
| 12020175      | Cigarette Licenses                                 | 3,000,000         | 2,250,000         | 4,000,000         |
| 12020176      | Squatters Permits                                  | 500,000           | 374,000           | 1,000,000         |
| 12020177      | Butchers Licenses                                  | 500,000           | 374,000           | 1,000,000         |
|               | <b>SUB TOTAL</b>                                   | <b>22,705,000</b> | <b>17,014,250</b> | <b>25,300,000</b> |
| <b>120204</b> | <b>Fees General</b>                                |                   |                   |                   |
| 12020417      | General Contractors Registration Fees              | 600,000           | 450,000           | 1,000,000         |
| 12020427      | Tenders Fees                                       | 1,100,000         | 824,000           | 1,500,000         |
| 12020442      | Association Fees                                   | 1,100,000         | 824,000           | 2,000,000         |
| 12020443      | Births and Deaths Registration Fees                | 600,000           | 450,000           | 1,000,000         |
| 12020446      | Agricultural/ Veterinary Services Fees             | 3,100,000         | 2,324,000         | 5,000,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                 | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|-------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                 | 2024              | 2024              | 2025              |
|               |                                                 | ₦                 | ₦                 | ₦                 |
| 12020456      | Forestry and Fuel Exploitation Fees             | 310,000           | 232,000           | 500,000           |
| 12020457      | Rice/ Mill/ Cassava Grinding Fees               | 1,100,000         | 824,000           | 1,500,000         |
| 12020459      | Motor Mechanic/ Car Wash Depot Fees             | 320,000           | 239,000           | 500,000           |
| 12020460      | Block Making Machines Fees                      | 165,000           | 123,750           | 200,000           |
| 12020461      | Survey Fees                                     | 3,100,000         | 2,324,000         | 3,500,000         |
| 12020463      | Customary Right of Occupancy Fees               | 3,000,000         | 2,250,000         | 4,000,000         |
| 12020464      | Commission on Transfer of Plot/ Property        | 500,000           | 374,000           | 700,000           |
| 12020466      | Mortgage Sub-Lease Approval Fees                | 50,000            | 37,000            | 100,000           |
| 12020472      | Mortuary, Hears, and Cemetery                   | 120,000           | 90,000            | 150,000           |
| 12020476      | Eating House License Fees                       | 100,000           | 74,000            | 50,000            |
| 12020480      | Bus/ Commercial Vehicle/ Taxi Permit Fees       | 30,000            | 22,500            | 150,000           |
| 12020484      | Slaughter Fees                                  | 100,000           | 74,000            | 500,000           |
| 12020485      | Abattoir Fees                                   | 500,000           | 374,000           | 2,500,000         |
| 12020486      | Registration for Meat Van Fees                  | 2,000,000         | 1,499,000         | 200,000           |
| 12020487      | Naming of Street Registration Fees              | 150,000           | 2,250,000         | 5,000,000         |
| 12020488      | Mobile Sales Promotion Fees                     | 3,000,000         | 374,000           | 1,000,000         |
| 12020492      | Vault Fees                                      | 500,000           | 374,000           | 1,000,000         |
| 12020493      | Dispensary and Maternity Fees                   | 500,000           | 374,000           | 1,000,000         |
| 12020498      | Irrigation Scheme Fees/ Charges                 | 500,000           | 345,667           | 500,000           |
|               | <b>SUB TOTAL</b>                                | <b>22,545,000</b> | <b>17,126,917</b> | <b>33,550,000</b> |
| <b>120205</b> | <b>Fines Genral</b>                             |                   |                   |                   |
| 12020504      | Impounding of Animal Fines                      | 1,120,000         | 839,000           | 3,000,000         |
|               | <b>SUB TOTAL</b>                                | <b>1,120,000</b>  | <b>839,000</b>    | <b>3,000,000</b>  |
| <b>120206</b> | <b>Sales General</b>                            |                   |                   |                   |
| 12020602      | Proceeds from Sales of Consumer Goods/ Haulage  | 1,350,000         | 1,012,500         | 2,500,000         |
|               | <b>SUB TOTAL</b>                                | <b>1,350,000</b>  | <b>1,012,500</b>  | <b>2,500,000</b>  |
| <b>120207</b> | <b>Earnings General</b>                         |                   |                   |                   |
| 12020711      | Earnings from Commercial/ Industrial Activities | 3,900,000         | 4,424,000         | 3,000,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ECON CODE     | DETAILS REVENUE                                   | APPROVED BUDGET   | ACTUAL JAN- SEPT  | APPROVED BUDGET   |
|---------------|---------------------------------------------------|-------------------|-------------------|-------------------|
|               |                                                   | 2024              | 2024              | 2025              |
|               |                                                   | ₦                 | ₦                 | ₦                 |
| 12020712      | Earnings from Markets                             | 5,700,000         | 4,275,000         | 4,000,000         |
| 12020713      | Earnings from Motor Parks                         | 3,700,000         | 4,275,000         | 3,000,000         |
| 12020714      | Earnings from Shops and Shopping Centers          | 5,700,000         | 4,275,000         | 4,000,000         |
| 12020715      | Earnings from Transport Services (Mass Transits)  | 3,200,000         | 2,399,000         | 3,000,000         |
| 12020723      | Earnings from Cattle Markets                      | 3,200,000         | 2,399,000         | 3,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>25,400,000</b> | <b>22,047,000</b> | <b>20,000,000</b> |
| <b>120208</b> | <b>Rent on Government Buildings General</b>       |                   |                   |                   |
| 12020801      | Rent on Government Quarters                       | 3,500,000         | 2,624,000         | 1,500,000         |
| 12020803      | Rent on Government Buildings                      | 2,500,000         | 1,874,000         | 1,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>6,000,000</b>  | <b>4,498,000</b>  | <b>2,500,000</b>  |
| 12020908      | Rents from Landed Property                        | 4,000,000         | 2,999,000         | 2,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>4,000,000</b>  | <b>2,999,000</b>  | <b>2,000,000</b>  |
| <b>120212</b> | <b>Interests Earning</b>                          |                   |                   |                   |
| 12021202      | Bicycle Advances (Interests)                      | 1,050,000         | 787,500           | 2,000,000         |
| 12021205      | Interests on Staff Housing Loan                   | 500,000           | 374,000           | 1,000,000         |
| 12021207      | Interests on Loans to LGAs                        | 1,050,000         | 787,500           | 2,500,000         |
| 12021212      | Interests on Loans to Limited Liability Companies | 900,000           | 675,000           | 1,500,000         |
|               | <b>SUB TOTAL</b>                                  | <b>3,500,000</b>  | <b>2,624,000</b>  | <b>7,000,000</b>  |
| <b>120214</b> | <b>Others Revenues</b>                            |                   |                   |                   |
| 12021401      | Recovery of Losses of Overpayments                | 1,200,000         | 900,000           | 5,000,000         |
| 12021402      | Unclaimed Deposits                                | 1,260,000         | 945,000           | 5,200,000         |
| 12021403      | Payments in Lieu of Resigns                       | 1,580,000         | 1,184,000         | 5,500,000         |
|               | <b>SUB TOTAL</b>                                  | <b>4,040,000</b>  | <b>3,029,000</b>  | <b>15,700,000</b> |
| <b>130203</b> | <b>Domestic Grants</b>                            |                   |                   |                   |
| 13020303      | Grants from Federal Government                    | 20,000,000        | 14,999,000        | 20,500,000        |
| 13020304      | Grants from State Government                      | 11,869,911        | 8,902,433         | 15,000,000        |
| 13020306      | Other Domestic Grants not elsewhere defined       | 1,500,000         | 1,125,000         | 2,000,000         |
|               | <b>SUB TOTAL</b>                                  | <b>33,369,911</b> | <b>25,026,433</b> | <b>37,500,000</b> |

YOBE STATE OF NIGERIA  
HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025

| ECON CODE | DETAILS REVENUE          | APPROVED BUDGET<br>2024 | ACTUAL JAN- SEPT<br>2024 | APPROVED BUDGET<br>2025 |
|-----------|--------------------------|-------------------------|--------------------------|-------------------------|
|           |                          | ₦                       | ₦                        | ₦                       |
| 11        | Total I.G.R              | 181,883,911             | 139,595,100              | 186,931,008             |
| 140101    | Other Capital Receipts   |                         |                          |                         |
| 14010101  | Transfer from CRF to CDF | 2,126,460,055           | 1,870,045,670            | 3,598,037,947           |
|           | TOTAL                    | 2,126,460,055           | 1,870,045,670            | 3,598,037,947           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| 011100100100 BADE LOCAL GOVERNMENT COUNCIL 2025                                 |           |          |           |          |                                               |                      |                      |                      |
|---------------------------------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
| BADE LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE OFFICE OF THE CHAIRMAN |           |          |           |          |                                               |                      |                      |                      |
| ADMIN CODE                                                                      | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|                                                                                 |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                                                    | 21010101  | 70133    | 2101      | 23530100 | CONSOLIDATED SALARY                           | 65,553,117.22        | 49,164,837.91        | 78,663,740.66        |
| 011100100100                                                                    | TOTAL     |          |           |          |                                               | 65,553,117           | 49,164,838           | 78,663,741           |
| 011100100100                                                                    |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100100                                                                    | 22020102  | 70133    | 02101     | 23530100 | Local Travel and Transport- Others            | 1,050,000            | 94,500.00            | 1,050,000            |
| 011100100100                                                                    | 22020210  | 70133    | 02101     | 23530100 | Other Utility Charges                         | 400,000              | 800,000.00           | 400,000              |
| 011100100100                                                                    | 22021026  | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 500,000              |
| 011100100100                                                                    | 22020101  | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 2,200,000            | 1,650,000.00         | 2,200,000            |
| 011100100100                                                                    | 22020201  | 70133    | 02101     | 23530100 | Electricity Charges                           | 200,000              | 150,000.00           | 200,000              |
| 011100100100                                                                    | 22020202  | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              | 75,000.00            | 100,000              |
| 011100100100                                                                    | 22020301  | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,100,000            | 825,000.00           | 1,100,000            |
| 011100100100                                                                    | 22020305  | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,600,000            | 1,200,000.00         | 1,600,000            |
| 011100100100                                                                    | 22020307  | 70133    | 02101     | 23530100 | Drugs/ Laboratory/ Medical Supplies           | 800,000              | 600,000.00           | 800,000              |
| 011100100100                                                                    | 22020311  | 70133    | 02101     | 23530100 | Food Stuffs/ Catering Materials and Supplies  | 750,000              | 652,500.00           | 750,000              |
| 011100100100                                                                    | 22020312  | 70133    | 02101     | 23530100 | Computer Materials & Supplies                 | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 011100100100                                                                    | 22020401  | 70133    | 02101     | 23530100 | Minor Motor Vehicle/ Transport Equipment      | 1,200,000            | 900,000.00           | 1,200,000            |
| 011100100100                                                                    | 22020402  | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 500,000              | 375,000.00           | 500,000              |
| 011100100100                                                                    | 22020403  | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 200,000              | 150,000.00           | 200,000              |
| 011100100100                                                                    | 22020404  | 70133    | 02101     | 23530100 | Minor Office/ IT Equipment Maintenance        | 500,000              | 375,000.00           | 500,000              |
| 011100100100                                                                    | 22020405  | 70133    | 02101     | 23530100 | Minor Plants/ Generators Maintenance          | 450,000              | 337,500.00           | 450,000              |
| 011100100100                                                                    | 22020406  | 70133    | 02101     | 23530100 | Other Maintenance Services                    | 2,350,000            | 1,762,500.00         | 2,350,000            |
| 011100100100                                                                    | 22020410  | 70133    | 02101     | 23530100 | Minor Street Lightings Maintenance            | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 011100100100                                                                    | 22020501  | 70133    | 02101     | 23530100 | Local Training                                | 500,000              | 375,000.00           | 500,000              |
| 011100100100                                                                    | 22020701  | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              | 150,000.00           | 200,000              |
| 011100100100                                                                    | 22020702  | 70133    | 02101     | 23530100 | Information Technology Consulting             | 1,000,000            | 750,000.00           | 1,000,000            |
| 011100100100                                                                    | 22020704  | 70133    | 02101     | 23530100 | Engineering Services                          | 300,000              | 225,000.00           | 300,000              |
| 011100100100                                                                    | 22020706  | 70133    | 02101     | 23530100 | Surveying Services                            | 500,000              | 375,000.00           | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 1,000,000            | 750,000.00           | 1,000,000            |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23530100 | Subscriptions to Professional Bodies          | 1,000,000            | 750,000.00           | 1,000,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>22,000,000</b>    | <b>16,397,000</b>    | <b>22,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 27,484,479.77        | 20,613,359.82        | 33,052,041.19        |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>27,484,480</b>    | <b>20,613,360</b>    | <b>33,052,041</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,550,000            | 1,162,500.00         | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 375,000.00           | 500,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 150,000              | 112,500.00           | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,400,000            | 1,050,000.00         | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 400,000              | 300,000.00           | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,275,000.00         | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 800,000              | 600,000.00           | 800,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,000,000            | 750,000.00           | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 600,000              | 450,000.00           | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 500,000              | 375,000.00           | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,700,000</b>    | <b>8,025,000</b>     | <b>10,700,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 36,269,348.12        | 27,202,011.08        | 43,523,217.74        |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>36,269,348.12</b> | <b>27,202,011.08</b> | <b>43,523,217.74</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          |                      |                      |                      |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 375,000.00           | 500,000              |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 200,000              | 150,000.00           | 200,000              |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,150,000            | 862,500.00           | 1,150,000            |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              | 375,000.00           | 500,000              |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 650,000              | 487,500.00           | 650,000              |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500.00         | 1,750,000            |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 300,000              | 225,000.00           | 300,000              |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,350,000            | 1,012,500.00         | 1,350,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              | 150,000.00           | 200,000              |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 1,000,000            | 750,000.00           | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,200,000</b>     | <b>6,150,000</b>     | <b>8,200,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 64,945,284.50        | 48,708,963.37        | 79,934,341.00        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>64,945,285</b>    | <b>48,708,963</b>    | <b>79,934,341</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000.00         | 1,800,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 1,000,000            | 750,000.00           | 1,000,000            |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 500,000              | 375,000.00           | 500,000              |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 700,000              | 525,000.00           | 700,000              |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 650,000              | 487,500.00           | 650,000              |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,650,000            | 1,237,500.00         | 1,650,000            |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500.00         | 1,750,000            |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 200,000              | 150,000.00           | 200,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                     | ₦                     |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 350,000               | 262,500.00            | 350,000               |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000               | 150,000.00            | 200,000               |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000               | 375,000.00            | 500,000               |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000               | 75,000.00             | 100,000               |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 600,000               | 450,000.00            | 600,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>      | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                       |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 692,217,143.04        | 519,162,857.28        | 830,660,571.64        |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>692,217,143.04</b> | <b>519,162,857.28</b> | <b>830,660,571.64</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                       |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,300,000             | 975,000.00            | 1,300,000             |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 100,000               | 75,000.00             | 100,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 500,000               | 375,000.00            | 500,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000               | 450,000.00            | 600,000               |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 650,000               | 487,500.00            | 650,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 550,000               | 412,500.00            | 550,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 650,000               | 487,500.00            | 650,000               |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 200,000               | 150,000.00            | 200,000               |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 2,000,000             | 15,000.00             | 2,000,000             |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 350,000               | 262,500.00            | 350,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000               | 150,000.00            | 200,000               |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000               | 375,000.00            | 500,000               |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000               | 75,000.00             | 100,000               |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 300,000               | 225,000.00            | 300,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,000,000</b>      | <b>4,515,000</b>      | <b>8,000,000</b>      |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                               |                       |                       |                       |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 98,561,578.74         | 73,921,184.05         | 118,273,894.45        |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>98,561,578.74</b>  | <b>73,921,184.05</b>  | <b>118,273,894.45</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 100,000              | 75,000.00            | 100,000              |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 200,000              | 150,000.00           | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500.00         | 1,950,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 5,000,000            | 2,250,000.00         | 4,000,000            |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 350,000              | 262,500.00           | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              | 150,000.00           | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 600,000              | 450,000.00           | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>9,750,000</b>     | <b>14,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 235,370,499.52       | 176,527,874.63       | 282,444,599.42       |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>235,370,500</b>   | <b>176,527,875</b>   | <b>282,444,599</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 500,000              | 375,000.00           | 500,000              |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 150,000              | 112,500.00           | 150,000              |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              | 75,000.00            | 100,000              |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,200,000            | 900,000.00           | 1,200,000            |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000.00         | 1,400,000            |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 400,000              | 300,000.00           | 400,000              |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000.00           | 1,000,000            |
| 052100100100                                                | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000.00         | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 100,000              | 75,000.00            | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 412,500.00           | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 81,611,578.74        | 61,208,684.05        | 97,933,894.40        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>81,611,579</b>    | <b>61,208,684</b>    | <b>97,933,894</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 3,500,000            | 2,625,000.00         | 3,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 700,000              | 525,000.00           | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              | 75,000.00            | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,550,000            | 1,162,500.00         | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000.00         | 1,400,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000.00           | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000.00         | 2,000,000            |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 500,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 100,000              | 75,000.00            | 100,000              |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 021500100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              |                      | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>14,450,000</b>    | <b>10,837,500</b>    | <b>14,450,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 94,784,319.43        | 71,088,239.57        | 113,741,183.16       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>94,784,319</b>    | <b>71,088,240</b>    | <b>113,741,183</b>   |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 750,000.00           | 1,000,000            |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 1,000,000            | 750,000.00           | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              | 750,000.00           | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,550,000            | 1,162,500.00         | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000.00         | 1,400,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 700,000              | 525,000.00           | 700,000              |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000.00           | 1,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 500,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 100,000              | 75,000.00            | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 412,500.00           | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000.00</b> | <b>8,175,000.00</b>  | <b>10,000,000.00</b> |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 41,314,637.18        | 30,985,977.88        | 42,577,564.16        |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>41,314,637</b>    | <b>30,985,978</b>    | <b>42,577,564</b>    |
| 011100100200                                      |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 750,000.00           | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 375,000.00           | 500,000              |
| 011100100200                                      | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | -                    |                      |                      |
| 011100100200                                      | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000              | 450,000.00           | 600,000              |
| 011100100200                                      | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              | 375,000.00           | 500,000              |
| 011100100200                                      | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 700,000              | 525,000.00           | 700,000              |
| 011100100200                                      | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500.00            | 50,000               |
| 011100100200                                      | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | -                    |                      | -                    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | -                    |                      | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | -                    |                      | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 412,500.00           | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>16,783,491.89</b> | 12,587,618.91        | <b>20,140,190.98</b> |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>16,783,492</b>    | <b>12,587,619</b>    | <b>20,140,191</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 375,000.00           | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | -                    |                      | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000              |                      | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              | 375,000.00           | 750,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 800,000              | 60,000.00            | 800,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 50,000               | 37,000.00            | 150,000              |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 375,000.00           | 600,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | -                    |                      | -                    |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 200,000              |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 412,500.00           | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>7,100,000</b>     | <b>4,334,500</b>     | <b>7,650,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b>                            |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                                                | 22021029         | 70133    | 02101     | 23510200 | Contingencies/Miscellaneous                   | 542,009,870.03       | 542,009,870.03       | 507,295,450.76       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------|-----------|----------|-----------|----------|------------------------|----------------------|----------------------|----------------------|
|            |           |          |           |          |                        | ₦                    | ₦                    | ₦                    |
|            | SUB-TOTAL |          |           |          |                        | 542,009,870          | 542,009,870          | 507,295,451          |
|            |           |          |           |          | Total overhead         | 120,450,000          | 86,934,000.00        | 120,000,000          |
|            |           |          |           |          | Total Personnel        | 1,454,895,478        | 1,091,171,609        | 1,740,945,239        |
|            |           |          |           |          | Total Recurrent        | 2,117,355,348        | 1,720,115,479        | 2,368,240,690        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                                         | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------------------------------------|-----------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                                                    |           |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100 BURSARI LOCAL GOVERNMENT COUNCIL 2025                                 |           |          |           |          |                                                         |                      |                      |                      |
| BURSARI LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE OFFICE OF THE CHAIRMAN |           |          |           |          |                                                         |                      |                      |                      |
| 011100100100                                                                       | 21010101  | 70133    | 2101      | 23510200 | CONSOLIDATED SALARY                                     | 112,985,652          | 84,739,239           | 102,985,652          |
| 011100100100                                                                       | TOTAL     |          |           |          |                                                         | 112,985,652          | 84,739,239           | 102,985,652          |
| 011100100100                                                                       |           |          |           |          | OVERHEAD COST                                           |                      |                      |                      |
| 011100100100                                                                       | 22020102  | 70133    | 02101     | 23510200 | Local Travel and Transport- Others                      | 2,500,000            | 890,000              | 2,500,000            |
| 011100100100                                                                       | 22020210  | 70133    | 02101     | 23510200 | Other Utility Charges                                   | 1,000,000            | 410,000              | 1,000,000            |
| 011100100100                                                                       | 22021026  | 70133    | 02101     | 23510200 | Entertainment at Meetings                               | 2,000,000            | 1,250,000            | 2,000,000            |
| 011100100100                                                                       | 22020101  | 70133    | 02101     | 23510200 | Local Travel and Transport- Training                    | 2,500,000            | 1,210,000            | 2,500,000            |
| 011100100100                                                                       | 22020201  | 70133    | 02101     | 23510200 | Electricity Charges                                     | -                    |                      |                      |
| 011100100100                                                                       | 22020202  | 70133    | 02101     | 23510200 | Telephone Charges                                       | 200,000              | 90,000               | 200,000              |
| 011100100100                                                                       | 22020301  | 70133    | 02101     | 23510200 | Office Materials & Supplies                             | 300,000              | 250,000              | 500,000              |
| 011100100100                                                                       | 22020305  | 70133    | 02101     | 23510200 | Printing of Non-Security Documents                      | 2,500,000            | 990,000              | 2,000,000            |
| 011100100100                                                                       | 22020307  | 70133    | 02101     | 23510200 | Drugs/ Laboratory/ Medical Supplies                     | 600,000              | 565,000              | 500,000              |
| 011100100100                                                                       | 22020311  | 70133    | 02101     | 23510200 | Food Stuffs/ Catering Materials and Supplies            | 2,000,000            | 960,000              | 2,000,000            |
| 011100100100                                                                       | 22020312  | 70133    | 02101     | 23510200 | Computer Materials & Supplies                           | 1,000,000            |                      | 1,000,000            |
| 011100100100                                                                       | 22020401  | 70133    | 02101     | 23510200 | Minor Motor Vehicle/ Transport Equipment                | 2,500,000            | 1,210,000            | 3,000,000            |
| 011100100100                                                                       | 22020402  | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance                      | 1,500,000            | 520,000              | 2,000,000            |
| 011100100100                                                                       | 22020403  | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters Maintenance | -                    |                      |                      |
| 011100100100                                                                       | 22020404  | 70133    | 02101     | 23510200 | Minor Office/ IT Equipment Maintenance                  | -                    |                      |                      |
| 011100100100                                                                       | 22020405  | 70133    | 02101     | 23510200 | Minor Plants/ Generators Maintenance                    | -                    |                      |                      |
| 011100100100                                                                       | 22020406  | 70133    | 02101     | 23510200 | Other Maintenance Services                              | 2,500,000            | 1,210,000            | 2,500,000            |
| 011100100100                                                                       | 22020410  | 70133    | 02101     | 23510200 | Minor Street Lightings Maintenance                      | 2,000,000            |                      | 1,000,000            |
| 011100100100                                                                       | 22020501  | 70133    | 02101     | 23510200 | Local Training                                          | -                    |                      |                      |
| 011100100100                                                                       | 22020701  | 70133    | 02101     | 23510200 | Financial Consulting                                    | -                    |                      |                      |
| 011100100100                                                                       | 22020702  | 70133    | 02101     | 23510200 | Information Technology Consulting                       | 2,000,000            | 700,000              | 2,000,000            |
| 011100100100                                                                       | 22020704  | 70133    | 02101     | 23510200 | Engineering Services                                    | -                    |                      |                      |
| 011100100100                                                                       | 22020706  | 70133    | 02101     | 23510200 | Surveying Services                                      | -                    |                      |                      |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | -                    |                      |                      |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest)            | -                    |                      |                      |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 2,000,000            | 1,100,000            | 2,000,000            |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23510200 | Subscriptions to Professional Bodies          | -                    |                      |                      |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>27,100,000</b>    | <b>11,355,000</b>    | <b>26,700,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>79,619,547</b>    | <b>59,714,660</b>    | <b>79,619,547</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>79,619,547</b>    | <b>59,714,660</b>    | <b>79,619,547</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,800,000            | 278,000              | 2,000,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,000,000            | 420,000              | 1,500,000            |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23510200 | Telephone Charges                             | 500,000              |                      | 500,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            | 325,000              | 1,500,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,500,000            | 100,000              | 1,500,000            |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 1,200,000            | 350,000              | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 1,000,000            | 200,000              | 1,200,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,000,000            |                      | 1,000,000            |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 1,500,000            | 540,000              | 1,500,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 500,000              |                      |                      |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 1,000,000            |                      |                      |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,000,000            | 200,000              | 1,500,000            |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>13,000,000</b>    | <b>2,413,000</b>     | <b>13,700,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>77,000,000</b>    | <b>57,750,000.00</b> | <b>77,000,000</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>77,000,000.00</b> | <b>57,750,000.00</b> | <b>77,000,000.00</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,500,000            | 500,000              | 1,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,000,000            | 300,000              | 1,000,000            |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23510200 | Telephone Charges                             | 500,000              |                      | 500000               |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,500,000            | 250,000              | 1,500,000            |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,000,000            |                      | 1,000,000            |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 1,600,000            | 720,000              | 1,500,000            |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 1,500,000            |                      | 1500000              |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,000,000            | 500000               | 1,000,000            |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 1,000,000            |                      | 1,000,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 1,500,000            |                      | 1,500,000            |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 1,500,000            |                      | 1500000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest)            | -                    |                      |                      |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,500,000            | 650,500              | 1,500,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,100,000</b>    | <b>2,920,500</b>     | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>99,559,998</b>    | 74,669,998.00        | 195,559,998.00       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>99,559,998</b>    | <b>74,669,998</b>    | <b>195,559,998</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,500,000            | 560,500              | 1,500,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,000,000            | 710,000              | 1,000,000            |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            | 500,500              | 1,000,000            |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,000,000            | 250,000              | 1,000,000            |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 2,500,000            | 1,200,000            | 2,500,000            |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,500,000            |                      | 1,500,000            |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 2,000,000            |                      |                      |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 1,000,000            | 1,510,000            | 2,000,000            |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 0                    |                      | 1,000,000            |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,000,000            |                      |                      |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>12,500,000</b>    | <b>4,731,000</b>     | <b>11,500,000</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                 |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY |           |          |           |          |                                               |                      |                      |                      |
| 051700100100                                    | 21010101  | 70133    | 2101      | 23530100 | CONSOLIDATED SALARY                           | 54,783,326.15        | 41,087,494.00        | 145,801,300.00       |
|                                                 | TOTAL     |          |           |          |                                               | 54,783,326.15        | 41,087,494.00        | 145,801,300.00       |
|                                                 |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 051700100100                                    | 22020101  | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 500,000              |                      | 500,000              |
| 051700100100                                    | 22020301  | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 500,000              |                      | 500,000              |
| 051700100100                                    | 22020402  | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 500,000              |                      | 500,000              |
| 051700100100                                    | 22020501  | 70133    | 02101     | 23510200 | Local Training                                | 500,000              |                      | 500,000              |
| 051700100100                                    | 22021026  | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 500,000              |                      | 500,000              |
| 051700100100                                    | 22020701  | 70133    | 02101     | 23510200 | Financial Consulting                          | 500,000              |                      | 500,000              |
| 051700100100                                    | 22021007  | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,000,000            |                      | 1,000,000            |
|                                                 | SUB-TOTAL |          |           |          |                                               | 4,000,000            |                      | 4,000,000            |
| RECURRENT EXPENDITURE FINANCE DEPARTMENT        |           |          |           |          |                                               |                      |                      |                      |
| 022000100100                                    | 21010101  | 70133    | 2101      | 23510200 | CONSOLIDATED SALARY                           | 102,441,734.14       | 70,170,258.00        | 94,510,640.00        |
|                                                 | TOTAL     |          |           |          |                                               | 102,441,734.14       | 70,170,258.00        | 94,510,640.00        |
|                                                 |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 022000100100                                    | 22020101  | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,500,000            | 100,000              | 500,000              |
| 022000100100                                    | 22020210  | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,000,000            | 400,000              | 500,000              |
| 022000100100                                    | 22020202  | 70133    | 02101     | 23510200 | Telephone Charges                             | 200,000              |                      | 500,000              |
| 022000100100                                    | 22020301  | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            | 200,000              | 2,000,000            |
| 022000100100                                    | 22020305  | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,000,000            |                      |                      |
| 022000100100                                    | 22020402  | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 1,000,000            |                      |                      |
| 022000100100                                    | 22020403  | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters M | 500,000              |                      | 1,500,000            |
| 022000100100                                    | 22020501  | 70133    | 02101     | 23510200 | Local Training                                | 1,000,000            | 300000               | 2,000,000            |
| 022000100100                                    | 22040102  | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 500,000              |                      |                      |
| 022000100100                                    | 22021026  | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 500,000              | 72,000               | 1,200,000            |
| 022000100100                                    | 22020701  | 70133    | 02101     | 23510200 | Financial Consulting                          | 500,000              |                      | 300,000              |
| 022000100100                                    | 22020709  | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 0                    |                      | 500,000              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000100100                                                    | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest)            | 500,000              |                      |                      |
| 022000100100                                                    | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,000,000            | 320,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,200,000</b>    | <b>1,392,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23510200 | <b>CONSOLIDATED SALARY</b>                    | 93,560,345.20        | 81,255,517.90        | 112,554,926.13       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>93,560,345</b>    | <b>81,255,518</b>    | <b>112,554,926</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 500,000              | 300,000              | 1,000,000            |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 500,000              | 200,000              | 500,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23510200 | Telephone Charges                             | 500,000              |                      |                      |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            | 100,000              | 1,000,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 0                    |                      | 500,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 1,200,000            | 50,000               | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,500,000            | 500,000              | 1,500,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 1,000,000            |                      |                      |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 300,000              |                      |                      |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 500,000              | 200,000              | 500,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,000,000            |                      | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,000,000</b>     | <b>1,350,000</b>     | <b>7,000,000</b>     |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 108,340,690.00       | 88,821,720           | 105,100,550.00       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>108,340,690</b>   | <b>88,821,720</b>    | <b>105,100,550</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,000,000            | 250,000              | 1,000,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 500,000              | 400,000              | 1,000,000            |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23510200 | Telephone Charges                             | 0                    |                      |                      |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            | 300,000              | 1,000,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,000,000            |                      | 1,000,000            |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                      | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 0                    | 720,000              | 1,500,000            |
| 021500100100                                      | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 1,000,000            |                      |                      |
| 021500100100                                      | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,500,000            |                      | 1,500,000            |
| 021500100100                                      | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 0                    |                      | 1,000,000            |
| 021500100100                                      | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 0                    |                      | 500,000              |
| 021500100100                                      | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 500,000              | 200,000              | 1,000,000            |
| 021500100100                                      | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 750,000              |                      | 500,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>7,250,000</b>     | <b>1,870,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 21010101         | 70133    | 2101      | 23510200 | <b>CONSOLIDATED SALARY</b>                    | 118,428,960.40       | 34,920,704.25        | 46,560,939.08        |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>118,428,960</b>   | <b>34,920,704</b>    | <b>46,560,939</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,000,000            | 200,000              | 1,000,000            |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,000,000            | 100,000              | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23510200 | Telephone Charges                             | 0                    |                      |                      |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 1,000,000            |                      |                      |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 1,000,000            |                      |                      |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 1,500,000            |                      |                      |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 0                    |                      | 1,500,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 1,500,000            |                      |                      |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 0                    |                      |                      |
| 023400100100                                      | 21020105         | 70133    | 02101     | 23510200 | Entertainment                                 | 1,000,000            |                      | 1,000,000            |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23510200 | Financial Consulting                          | 1,000,000            |                      |                      |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 500,000              |                      | 1,500,000            |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest)            | 0                    |                      |                      |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 500,000              |                      | 1,500,000            |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>300,000</b>       | <b>7,500,000</b>     |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23510200 | CONSOLIDATED SALARY                           | 46,560,939.08        | 22,902,839.92        | 56,560,939.08        |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>46,560,939</b>    | <b>22,902,840</b>    | <b>56,560,939</b>    |
| 011100100200                                                |                  |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,500,000            | 60,000               | 1,000,000            |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 1,500,000            |                      | 500,000              |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 0                    | 50,000               | 1,000,000            |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 0                    |                      | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 0                    |                      | 1,000,000            |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 1,500,000            |                      | 500,000              |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 0                    | 1000000              | 1,000,000            |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 1,000,000            |                      | 200,000              |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 1,500,000            |                      | 1,500,000            |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest)            | 0                    |                      | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                              | 1,200,000            |                      | 500,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,200,000</b>     | <b>1,110,000</b>     | <b>7,800,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530100 | CONSOLIDATED SALARY                           | 3,870,453.23         | 2,902,839.92         | 3,210,453.23         |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>3,870,453</b>     | <b>2,902,840</b>     | <b>3,210,453</b>     |
|                                                             |                  |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23510200 | Local Travel and Transport- Training          | 1,000,000            | 60,000               | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23510200 | Other Utility Charges                         | 500,000              |                      | 500,000              |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23510200 | Office Materials & Supplies                   | 300,000              | 50,000               | 1,000,000            |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23510200 | Printing of Non-Security Documents            | 250,000              |                      | 500,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23510200 | Minor Office Furniture Maintenance            | 1,000,000            |                      | 1,000,000            |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23510200 | Minor Office Building/ Residential Quarters N | 50,000               |                      | 500,000              |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23510200 | Local Training                                | 500,000              | 1000000              | 1,000,000            |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23510200 | Entertainment at Meetings                     | 500,000              |                      | 200,000              |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23510200 | Research, Survey and Field Investigation Serv | 200,000              |                      | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                    | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020901         | 70133    | 02101     | 23510200 | Bank Charges (other than Interest) | 100,000              |                      | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23510200 | Welfare Packages                   | 250,000              |                      | 500,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                    | <b>4,650,000</b>     | <b>1,110,000</b>     | <b>6,800,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                    |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23510200 | Contingencies/Miscellaneous        | 446,931,771.22       |                      | 882,110,000.00       |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                    | <b>446,931,771</b>   | <b>-</b>             | <b>882,110,000</b>   |
| <b>Total overhead</b>            |                  |          |           |          |                                    | <b>120,000,000</b>   | <b>28,551,500</b>    | <b>120,000,000</b>   |
| <b>Total Personnel cost</b>      |                  |          |           |          |                                    | <b>897,151,645</b>   | <b>618,935,271</b>   | <b>1,019,464,945</b> |
| <b>Total Recurrent</b>           |                  |          |           |          |                                    | <b>1,464,083,416</b> | <b>647,486,771</b>   | <b>2,021,574,945</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------|-----------|----------|-----------|----------|------------------------|----------------------|----------------------|----------------------|
|            |           |          |           |          |                        | ₦                    | ₦                    | ₦                    |

| 011100100100 OFFICE OF THE CHAIRMAN 2025                       |              |       |       |          |                                                      |            |            |             |
|----------------------------------------------------------------|--------------|-------|-------|----------|------------------------------------------------------|------------|------------|-------------|
| DAMATURU ' LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |              |       |       |          |                                                      |            |            |             |
| 011100100100                                                   | 21010101     | 70133 | 2101  | 23510300 | CONSOLIDATED SALARY                                  | 70,218,939 | 52,664,204 | 107,676,075 |
|                                                                | <b>TOTAL</b> |       |       |          |                                                      | 70,218,939 | 52,664,204 | 107,676,075 |
| 011100100100                                                   |              |       |       |          | <b>OVERHEAD COST</b>                                 |            |            |             |
| 011100100100                                                   | 22020102     | 70133 | 02101 | 23510300 | Local Travel and Transport- Others                   | 4,000,000  | 3,000,000  | 5,000,000   |
| 011100100100                                                   | 22020210     | 70133 | 02101 | 23510300 | Other Utility Charges                                | 200,000    | 150,000    | 200,000     |
| 011100100100                                                   | 22021026     | 70133 | 02101 | 23510300 | Entertainment at Meetings                            | 3,000,000  | 2,500,000  | 4,000,000   |
| 011100100100                                                   | 22020101     | 70133 | 02101 | 23510300 | Local Travel and Transport- Training                 | 1,500,000  | 1,125,000  | 1,500,000   |
| 011100100100                                                   | 22020202     | 70133 | 02101 | 23510300 | Telephone Charges                                    | 300,000    | 225,000    | 300,000     |
| 011100100100                                                   | 22020305     | 70133 | 02101 | 23510300 | Printing of Non-Security Documents                   | 1,500,000  | 1,125,000  | 1,500,000   |
| 011100100100                                                   | 22020307     | 70133 | 02101 | 23510300 | Drugs/ Laboratory/ Medical Supplies                  | 1,000,000  | 750,000    | 1,000,000   |
| 011100100100                                                   | 22020311     | 70133 | 02101 | 23510300 | Food Stuffs/ Catering Materials and Supplies         | 1,500,000  | 1,125,000  | 1,500,000   |
| 011100100100                                                   | 22020312     | 70133 | 02101 | 23510300 | Computer Materials & Supplies                        | 500,000    | 375,000    | 1,500,000   |
| 011100100100                                                   | 22020401     | 70133 | 02101 | 23510300 | Minor Motor Vehicle/ Transport Equipment Maintenance | 5,000,000  | 3,750,000  | 5,000,000   |
| 011100100100                                                   | 22020402     | 70133 | 02101 | 23510300 | Minor Office Furniture Maintenance                   | 2,000,000  | 1,500,000  | 2,000,000   |
| 011100100100                                                   | 22020405     | 70133 | 02101 | 23510300 | Minor Plants/ Generators Maintenance                 | 1,000,000  | 750,000    | 1,000,000   |
| 011100100100                                                   | 22020406     | 70133 | 02101 | 23510300 | Other Maintenance Services                           | 2,000,000  | 1,500,000  | 2,000,000   |
| 011100100100                                                   | 22020501     | 70133 | 02101 | 23510300 | Local Training                                       | 500,000    | 375,000    | 500,000     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                            | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                                   | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                              | 500,000              | 375,000              | 1,500,000            |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23510300 | Information Technology Consulting                 | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23510300 | Engineering Services                              | 300,000              | 225,000              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23510300 | Surveying Services                                | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                  | 3,000,000            | 2,500,000            | 2,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23510300 | Subscriptions to Professional Bodies              | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                                   | <b>31,800,000</b>    | <b>24,350,000</b>    | <b>34,800,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                                   |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                        | 39,124,947           | 29,343,710           | 78,405,582           |
|                                                      | <b>TOTAL</b>     |          |           |          |                                                   | <b>39,124,947</b>    | <b>29,343,710</b>    | <b>78,405,582</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                              |                      |                      |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training              | 3,000,000            | 2,250,000            | 2,000,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                             | 100,000              | 75,000               | 100,000              |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                 | 100,000              | 75,000               | 100,000              |
| 011101300100                                         | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                       | 1,000,000            | 750,000              | 1,000,000            |
| 011101300100                                         | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                | 700,000              | 525,000              | 800,000              |
| 011101300100                                         | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                | 1,000,000            | 750,000              | 1,000,000            |
| 011101300100                                         | 22020501         | 70133    | 02101     | 23510300 | Local Training                                    | 500,000              | 375,000              | 500,000              |
| 011101300100                                         | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                         | 1,000,000            | 750,000              | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|--------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                      | ₦                    | ₦                    | ₦                    |
| 011101300100                                                    | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                 | 500,000              | 375,000              | 500,000              |
| 011101300100                                                    | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                     | 3,100,000            | 2,325,000            | 2,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                      | <b>11,000,000</b>    | <b>8,250,000</b>     | <b>9,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b>           |                  |          |           |          |                                      |                      |                      |                      |
| 011200100100                                                    | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>           | 62,205,311           | 46,652,983           | 166,150,634          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                      | <b>62,205,311</b>    | <b>46,652,983</b>    | <b>166,150,634</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                 |                      |                      |                      |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training | 2,000,000            | 1,500,000            | 1,000,000            |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                | 200,000              | 150,000              | 2,000,000            |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance   | 3,100,000            | 2,325,000            | 3,100,000            |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings            | 1,000,000            | 750,000              | 1,000,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                 | 200,000              | 150,000              | 200,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                     | 3,500,000            | 2,625,000            | 3,500,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                      | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,800,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                      |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>           | 99,371,001           | 74,528,250           | 140,226,525          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                      | <b>99,371,001</b>    | <b>74,528,250</b>    | <b>140,226,525</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                 |                      |                      |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training | 2,000,000            | 1,500,000            | 1,000,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                | 100,000              | 75,000               | 100,000              |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies          | -                    |                      | 1,000,000            |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance   | 1,000,000            | 750,000              | 1,000,000            |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings            | 2,000,000            | 1,500,000            | 2,000,000            |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                 | -                    |                      |                      |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                            | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------|----------------------|----------------------|----------------------|
|                                                        |                  |          |           |          |                                                   | ₦                    | ₦                    | ₦                    |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services | 1,500,000            | 1,125,000            | 1,500,000            |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                | -                    |                      |                      |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                  | 1,900,000            | 1,425,000            | 2,000,000            |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                                   | <b>8,500,000</b>     | <b>6,375,000</b>     | <b>8,600,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                                   |                      |                      |                      |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                        | 15,321,715           | 11,491,286           | 55,956,245           |
|                                                        | <b>TOTAL</b>     |          |           |          |                                                   | <b>15,321,715</b>    | <b>11,491,286</b>    | <b>55,956,245</b>    |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                              |                      |                      |                      |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training              | 1,300,000            | 975,000              | 1,300,000            |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                             | 100,000              | 75,000               | 100,000              |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                 | -                    |                      |                      |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                       | 500,000              | 375,000              | 500,000              |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                | 500,000              | 375,000              | 500,000              |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                         | 1,000,000            | 750,000              | 1,000,000            |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                              | 200,000              | 150,000              | 200,000              |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                  | 1,000,000            | 750,000              | 1,000,000            |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                                   | <b>4,600,000</b>     | <b>3,450,000</b>     | <b>4,600,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                                   |                      |                      |                      |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                        | 75,830,661           | 56,872,995           | 114,686,225          |
|                                                        | <b>TOTAL</b>     |          |           |          |                                                   | <b>75,830,661</b>    | <b>56,872,995</b>    | <b>114,686,225</b>   |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                              |                      |                      |                      |
| 022000100100                                           | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training              | 2,000,000            | 1,500,000            | 1,000,000            |
| 022000100100                                           | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                             | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                       | 200,000              | 150,000              | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | 3,000,000            | 2,250,000            | 3,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | 2,500,000            | 1,875,000            | 2,500,000            |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                               | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                                    | 2,000,000            | 1,500,000            | 2,000,000            |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                        | 3,000,000            | 2,250,000            | 3,000,000            |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>17,700,000</b>    | <b>13,275,000</b>    | <b>16,700,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                              | 120,109,961          | 90,082,470           | 160,355,425          |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>120,109,961</b>   | <b>90,082,470</b>    | <b>160,355,425</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training                    | 500,000              | 375,000              | 500,000              |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                                   | 150,000              | 112,500              | 150,000              |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | 1,200,000            | 900,000              | 1,200,000            |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 400,000              | 300,000              | 400,000              |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | 1,000,000            | 750,000              | 1,000,000            |

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**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510300 | Local Training                                          | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510300 | Grants to Other Governments- Capital                    | 400,000              | 300,000              | 400,000              |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                               | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                                    | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services       | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                      | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                        | 1,550,000            | 1,162,500            | 1,550,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>9,400,000</b>     | <b>7,050,000</b>     | <b>9,400,000</b>     |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                              | 73,480,663           | 55,110,497           | 112,805,775          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                                         | <b>73,480,663</b>    | <b>55,110,497</b>    | <b>112,805,775</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training                    | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                                   | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                       | -                    |                      |                      |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | 500,000              | 375,000              | 500,000              |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | 1,500,000            | 1,125,000            | 1,000,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | -                    |                      |                      |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23510300 | Local Training                                          | 1,000,000            | 750,000              | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23510300 | Grants to Other Governments- Capital                    | -                    |                      |                      |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                               | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                                    | -                    |                      |                      |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services       | -                    |                      |                      |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                      | -                    |                      |                      |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                        | 1,500,000            | 1,125,000            | 1,000,000            |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>9,000,000</b>     | <b>6,750,000</b>     | <b>8,000,000</b>     |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                              | 96,958,808           | 72,719,106           | 137,056,245          |
|                                               | <b>TOTAL</b>     |          |           |          |                                                         | <b>96,958,808</b>    | <b>72,719,106</b>    | <b>137,056,245</b>   |
|                                               |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training                    | 1,800,000            | 1,350,000            | 1,300,000            |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                                   | 550,000              | 412,500              | 550,000              |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                       | -                    |                      |                      |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | 1,500,000            | 125,000              | 1,500,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | 500,000              | 375,000              | 500,000              |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 700,000              | 525,000              | 700,000              |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | 1,500,000            | 1,125,000            | 1,500,000            |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23510300 | Local Training                                          | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23510300 | Grants to Other Governments- Capital                    | -                    |                      |                      |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                               | 550,000              | 412,500              | 550,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                                    | 100,000              | 75,000               | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services       | 500,000              | 375,000              | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                      | 100,000              | 75,000               | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                        | 1,000,000            | 750,000              | 1,000,000            |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>9,300,000</b>     | <b>5,975,000</b>     | <b>8,800,000</b>     |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                              | 24,458,382           | 18,343,786           | 66,305,707           |
|                                                   | <b>TOTAL</b>     |          |           |          |                                                         | <b>24,458,382</b>    | <b>18,343,786</b>    | <b>66,305,707</b>    |
| 011100100200                                      |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training                    | 1,500,000            | 1,125,000            | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                                   | -                    |                      |                      |
| 011100100200                                      | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                       | -                    |                      |                      |
| 011100100200                                      | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | -                    |                      |                      |
| 011100100200                                      | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | -                    |                      |                      |
| 011100100200                                      | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 500,000              | 375,000              | 500,000              |
| 011100100200                                      | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | -                    |                      |                      |
| 011100100200                                      | 22020501         | 70133    | 02101     | 23510300 | Local Training                                          | -                    |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510300 | Grants to Other Governments- Capital                    | -                    |                      |                      |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                               | -                    |                      |                      |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                                    | -                    |                      |                      |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services       | -                    |                      |                      |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                      | -                    |                      |                      |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                        | 1,000,000            | 750,000              | 1,000,000            |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>3,000,000</b>     | <b>2,250,000</b>     | <b>2,500,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23510300 | <b>CONSOLIDATED SALARY</b>                              | 4,454,108            | 3,340,581            | 46,309,433           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>4,454,108</b>     | <b>3,340,581</b>     | <b>46,309,433</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23510300 | Local Travel and Transport- Training                    | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23510300 | Other Utility Charges                                   | -                    |                      |                      |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23510300 | Telephone Charges                                       | -                    |                      |                      |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23510300 | Office Materials & Supplies                             | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23510300 | Printing of Non-Security Documents                      | 500,000              | 375,000              | 1,000,000            |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23510300 | Minor Office Furniture Maintenance                      | 700,000              | 525,000              | 800,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23510300 | Minor Office Building/ Residential Quarters Maintenance | 500,000              | 375,000              |                      |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23510300 | Local Training                                          | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                            | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|---------------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                                   | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22040102         | 70133    | 02101     | 23510300 | Grants to Other Governments- Capital              | -                    |                      |                      |
| 022000300100                     | 22021026         | 70133    | 02101     | 23510300 | Entertainment at Meetings                         | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                     | 22020701         | 70133    | 02101     | 23510300 | Financial Consulting                              | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020709         | 70133    | 02101     | 23510300 | Research, Survey and Field Investigation Services | -                    |                      |                      |
| 022000300100                     | 22020901         | 70133    | 02101     | 23510300 | Bank Charges (other than Interest)                | -                    |                      |                      |
| 022000300100                     | 22021007         | 70133    | 02101     | 23510300 | Welfare Packages                                  | -                    |                      | 1,000,000            |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                   | <b>5,700,000</b>     | <b>4,275,000</b>     | <b>6,800,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                                   |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23510300 | Contingencies/Miscellaneous                       | 716,549,763          | 537,412,322          | 319,642,725          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                   | <b>716,549,763</b>   | <b>537,412,322</b>   | <b>319,642,725</b>   |

|                                    |                      |                      |                      |
|------------------------------------|----------------------|----------------------|----------------------|
| <b>Total overhead</b>              | <b>120,000,000</b>   | <b>89,500,000</b>    | <b>120,000,000</b>   |
| <b>Total Personnel Cost</b>        | <b>681,534,496</b>   | <b>511,149,868</b>   | <b>1,185,933,871</b> |
| <b>Total Recurrent Expenditure</b> | <b>1,518,084,259</b> | <b>1,138,062,190</b> | <b>1,625,576,596</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100 OFFICE OF THE CHAIRMAN                      |           |          |           |          |                                                         |                      |                      |                      |
| FIKA LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |           |          |           |          |                                                         |                      |                      |                      |
| 011100100100                                             | 21010101  | 70133    | 2101      | 23520400 | CONSOLIDATED SALARY                                     | 269,048,802          | 242,143,922          | 295,048,302          |
| 011100100100                                             | TOTAL     |          |           |          |                                                         | 269,048,802          | 242,143,922          | 295,048,302          |
| 011100100100                                             |           |          |           |          | OVERHEAD COST                                           |                      |                      |                      |
| 011100100100                                             | 22020102  | 70133    | 02101     | 23520400 | Local Travel and Transport- Others                      | 750,000              | 675,000              | 1,000,000            |
| 011100100100                                             | 22020210  | 70133    | 02101     | 23520400 | Other Utility Charges                                   | 400,000              | 360,000              | 500,000              |
| 011100100100                                             | 22021026  | 70133    | 02101     | 23520400 | Entertainment at Meetings                               | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020101  | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                    | 1,150,000            | 1,035,000            | 2,000,000            |
| 011100100100                                             | 22020201  | 70133    | 02101     | 23520400 | Electricity Charges                                     | 200,000              | 180,000              | 400,000              |
| 011100100100                                             | 22020202  | 70133    | 02101     | 23520400 | Telephone Charges                                       | 100,000              | 90,000               | 100,000              |
| 011100100100                                             | 22020301  | 70133    | 02101     | 23520400 | Office Materials & Supplies                             | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020305  | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                      | 400,000              | 360,000              | 700,000              |
| 011100100100                                             | 22020307  | 70133    | 02101     | 23520400 | Drugs/ Laboratory/ Medical Supplies                     | 800,000              | 720,000              | 1,000,000            |
| 011100100100                                             | 22020311  | 70133    | 02101     | 23520400 | Food Stuffs/ Catering Materials and Supplies            | 750,000              | 675,000              | 900,000              |
| 011100100100                                             | 22020312  | 70133    | 02101     | 23520400 | Computer Materials & Supplies                           | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020401  | 70133    | 02101     | 23520400 | Minor Motor Vehicle/ Transport Equipment Maintenance    | 500,000              | 450,000              | 1,000,000            |
| 011100100100                                             | 22020402  | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                      | 500,000              |                      | 500,000              |
| 011100100100                                             | 22020403  | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintenance | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020404  | 70133    | 02101     | 23520400 | Minor Office/ IT Equipment Maintenance                  | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020405  | 70133    | 02101     | 23520400 | Minor Plants/ Generators Maintenance                    | 450,000              | 405,000              | 450,000              |
| 011100100100                                             | 22020406  | 70133    | 02101     | 23520400 | Other Maintenance Services                              | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020410  | 70133    | 02101     | 23520400 | Minor Street Lightings Maintenance                      | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020501  | 70133    | 02101     | 23520400 | Local Training                                          | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020701  | 70133    | 02101     | 23520400 | Financial Consulting                                    | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020702  | 70133    | 02101     | 23520400 | Information Technology Consulting                       | 400,000              | 360,000              | 400,000              |
| 011100100100                                             | 22020704  | 70133    | 02101     | 23520400 | Engineering Services                                    | 300,000              | 270,000              | 300,000              |
| 011100100100                                             | 22020706  | 70133    | 02101     | 23520400 | Surveying Services                                      | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020709  | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services       | 300,000              | 270,000              | 300,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|-----------------------|----------------------|
|                                                       |                  |          |           |          |                                                      | ₦                    | ₦                     | ₦                    |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000                | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 600,000              | 540,000               | 600,000              |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23520400 | Subscriptions to Professional Bodies                 | 500,000              | 450,000               | 500,000              |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>12,000,000</b>    | <b>10,350,000</b>     | <b>14,550,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                                      |                      |                       |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 17,196,057           | <b>15,476,451</b>     | 47,196,057           |
|                                                       | <b>TOTAL</b>     |          |           |          |                                                      | <b>17,196,057</b>    | <b>15,476,451</b>     | <b>47,196,057</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                       |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 300,000              | 270,000               | 300,000              |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 100,000              | 90,000                | 100,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 20,000               | 18,000                | 20,000               |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 400,000              | 360,000               | 400,000              |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 50,000               | 45,000                | 50,000               |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 300,000              | 270,000               | 300,000              |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 600,000              | 540,000               | 600,000              |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 100,000              | 90,000                | 100,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000               | 500,000              |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 200,000              | 180,000               | 200,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 300,000              | 270,000               | 300,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000                | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 500,000              | 450,000               | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>3,470,000</b>     | <b>3,123,000</b>      | <b>3,470,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                                      |                      |                       |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 56,100,648.00        | 499,295,767.20        | 42,792,693.00        |
|                                                       | <b>TOTAL</b>     |          |           |          |                                                      | <b>56,100,648.00</b> | <b>499,295,767.20</b> | <b>42,792,693.00</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                       |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 1,800,000            | 1,620,000.00          | 1,800,000            |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 500,000              | 450,000.00            | 500,000              |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 200,000              | 180,000.00            | 200,000              |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 2,150,000            | 1,935,000.00          | 2,150,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|-----------------------|----------------------|
|                                                                 |                  |          |           |          |                                                      | ₦                    | ₦                     | ₦                    |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 500,000              | 450,000.00            | 500,000              |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 650,000              | 585,000.00            | 650,000              |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 1,750,000            | 1,575,000.00          | 1,750,000            |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 300,000              | 270,000.00            | 300,000              |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 2,350,000            | 2,115,000.00          | 2,350,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 200,000              | 180,000.00            | 200,000              |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00            | 500,000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00             | 100,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 2,000,000            | 1,800,000.00          |                      |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>13,000,000</b>    | <b>11,700,000</b>     | <b>11,000,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                                      |                      |                       |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 141,721,878.00       | <b>127,549,690.20</b> | 271,721,878.00       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                                      | <b>141,721,878</b>   | <b>127,549,690</b>    | <b>271,721,878</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                       |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 2,030,000            | 1,827,000.00          | 2,030,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 1,000,000            | 900,000.00            | 1,000,000            |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 500,000              | 450,000.00            | 500,000              |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,200,000            | 1,080,000.00          | 1,200,000            |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 650,000              | 585,000.00            | 650,000              |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 1,000,000            | 900,000.00            | 1,000,000            |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 2,000,000            | 1,800,000.00          | 2,000,000            |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 1,000,000            | 900,000.00            | 1,000,000            |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 1,350,000            | 1,215,000.00          | 1,350,000            |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 200,000              | 180,000.00            | 200,000              |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00            | 500,000              |
| 012500100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 300,000              | 270,000.00            | 300,000              |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 1,500,000            | 1,350,000.00          | 1,500,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>13,230,000</b>    | <b>11,907,000</b>     | <b>13,230,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b>          |                  |          |           |          |                                                      |                      |                       |                      |
| 051700100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 115,966,674.85       | 104,370,007.37        | 325,966,674.85       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|-------------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                 |                  |          |           |          |                                                      | ₦                     | ₦                     | ₦                     |
|                                                 | <b>TOTAL</b>     |          |           |          |                                                      | <b>115,966,674.85</b> | <b>104,370,007.37</b> | <b>325,966,674.85</b> |
|                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                       |                       |                       |
| 051700100100                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 2,500,000             | 2,250,000.00          | 3,000,000             |
| 051700100100                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 500,000               | 450,000.00            | 700,000               |
| 051700100100                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 500,000               | 450,000.00            | 600,000               |
| 051700100100                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,200,000             | 1,080,000.00          | 2,000,000             |
| 051700100100                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 2,500,000             | 2,250,000.00          | 2,600,000             |
| 051700100100                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 550,000               | 495,000.00            | 700,000               |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 650,000               | 585,000.00            | 650,000               |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 200,000               | 180,000.00            | 400,000               |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 4,000,000             | 3,600,000.00          | 5,000,000             |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 350,000               | 315,000.00            | 500,000               |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 200,000               | 180,000.00            | 250,000               |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000               | 450,000.00            | 600,000               |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000               | 90,000.00             | 100,000               |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 300,000               | 270,000.00            | 400,000               |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>14,050,000</b>     | <b>12,645,000</b>     | <b>17,500,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                                      |                       |                       |                       |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 129,003,304.86        | <b>116,102,974.37</b> | 192,003,304.86        |
|                                                 | <b>TOTAL</b>     |          |           |          |                                                      | <b>129,003,304.86</b> | <b>116,102,974.37</b> | <b>192,003,304.86</b> |
|                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                       |                       |                       |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 1,000,000             | 900,000.00            | 1,000,000             |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 100,000               | 90,000.00             | 100,000               |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 200,000               | 180,000.00            | 200,000               |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,000,000             | 900,000.00            | 1,000,000             |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 1,000,000             | 900,000.00            | 1,000,000             |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 500,000               | 450,000.00            | 500,000               |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 1,950,000             | 1,755,000.00          | 1,950,000             |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 1,500,000             | 1,350,000.00          | 1,500,000             |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 2,000,000             | 1,800,000.00          | 2,000,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|-----------------------|----------------------|
|                                                                 |                  |          |           |          |                                                      | ₦                    | ₦                     | ₦                    |
| 022000100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 350,000              | 315,000.00            | 350,000              |
| 022000100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 200,000              | 180,000.00            | 200,000              |
| 022000100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00            | 500,000              |
| 022000100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00             | 100,000              |
| 022000100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 1,600,000            | 1,440,000.00          | 1,600,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>12,000,000</b>    | <b>10,800,000</b>     | <b>12,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                                      |                      |                       |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 301,910,521.05       | <b>271,719,468.95</b> | 391,910,521.05       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                                      | <b>301,910,521</b>   | <b>271,719,469</b>    | <b>391,910,521</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                       |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 2,000,000            | 1,800,000.00          | 2,000,000            |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 750,000              | 675,000.00            | 750,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 352,000              | 316,800.00            | 352,000              |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,700,000            | 1,530,000.00          | 1,700,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 1,400,000            | 1,260,000.00          | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 400,000              | 360,000.00            |                      |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 2,000,000            | 1,800,000.00          | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 2,500,000            | 2,250,000.00          | 2,000,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 1,000,000            | 900,000.00            | 1,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000.00            | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 498,000              | 448,200.00            | 498,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 1,500,000            | 1,350,000.00          | 1,500,000            |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00             | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 1,550,000            | 1,395,000.00          | 1,550,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>16,250,000</b>    | <b>14,625,000</b>     | <b>14,350,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                                      |                      |                       |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 111,346,809.09       | <b>100,212,128.18</b> | 171,346,809.09       |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                                      | <b>111,346,809</b>   | <b>100,212,128</b>    | <b>171,346,809</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                       |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 2,500,000            | 2,250,000.00          | 2,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                                      | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 700,000              | 630,000.00           | 700,000              |
| 021500100100                                  | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 100,000              | 90,000.00            | 100,000              |
| 021500100100                                  | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,550,000            | 1,395,000.00         | 1,550,000            |
| 021500100100                                  | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 1,400,000            | 1,260,000.00         | 1,400,000            |
| 021500100100                                  | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 500,000              | 450,000.00           | 500,000              |
| 021500100100                                  | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 1,000,000            | 900,000.00           | 1,000,000            |
| 021500100100                                  | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 1,500,000            | 1,350,000.00         | 1,500,000            |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 1,000,000            | 900,000.00           | 1,000,000            |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000.00           | 500,000              |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 100,000              | 90,000.00            | 100,000              |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00           | 500,000              |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00            | 100,000              |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 1,550,000            | 1,395,000.00         | 1,550,000            |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>13,000,000</b>    | 11,700,000.00        | <b>12,500,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                                      |                      | 0.00                 |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 91,085,482.00        | 81,976,933.80        | 95,085,482.00        |
|                                               | <b>TOTAL</b>     |          |           |          |                                                      | <b>91,085,482</b>    | <b>81,976,934</b>    | <b>95,085,482</b>    |
|                                               |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 1,000,000            | 900,000.00           | 1,500,000            |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 1,000,000            | 900,000.00           | 700,000              |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | 100,000              | 90,000.00            |                      |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 1,550,000            | 1,395,000.00         | 1,000,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 1,400,000            | 1,260,000.00         | 700,000              |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 700,000              | 630,000.00           |                      |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 1,000,000            | 900,000.00           |                      |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 1,500,000            | 1,350,000.00         | 500,000              |
| 023400100100                                  | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 550,000              | 495,000.00           | 500,000              |
| 023400100100                                  | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000.00           | 1,000,000            |
| 023400100100                                  | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 100,000              | 90,000.00            |                      |
| 023400100100                                  | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00           | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                                      | ₦                    | ₦                    | ₦                    |
| 023400100100                                                | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00            | 500,000              |
| 023400100100                                                | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     |                      |                      | 1,000,000            |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>8,400,000</b>     |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b>           |                  |          |           |          |                                                      |                      |                      |                      |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 60,204,950.00        | <b>54,184,455.00</b> | 60,204,950.00        |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                      | <b>60,204,950</b>    | <b>54,184,455</b>    | <b>60,204,950</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 1,000,000            | 900,000.00           | 1,000,000            |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 500,000              | 450,000.00           | 500,000              |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | -                    | 0.00                 | -                    |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 600,000              | 540,000.00           | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 500,000              | 450,000.00           | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 700,000              | 630,000.00           | 700,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 50,000               | 45,000.00            | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | -                    | 0.00                 | -                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | -                    | 0.00                 | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000.00           | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | -                    | 0.00                 | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00           | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00            | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 550,000              | 495,000.00           | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>5,000,000</b>     | <b>4,500,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                                      |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                           | 14,903,119.94        | <b>13,412,807.95</b> | <b>9,935,236.64</b>  |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                      | <b>14,903,120</b>    | <b>13,412,808</b>    | <b>9,935,236.64</b>  |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                                 |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                 | 1,000,000            | 900,000.00           | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                                | 500,000              | 450,000.00           | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                                    | -                    | 0.00                 | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                          | 600,000              | 540,000.00           | 600,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                                      | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                   | 500,000              | 450,000.00           | 500,000              |
| 022000300100                     | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                   | 700,000              | 630,000.00           | 700,000              |
| 022000300100                     | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintena | 50,000               | 45,000.00            | 50,000               |
| 022000300100                     | 22020501         | 70133    | 02101     | 23520400 | Local Training                                       | 1,000,000            | 900,000.00           | 1,000,000            |
| 022000300100                     | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital                 | 1,000,000            | 900,000.00           | 1,000,000            |
| 022000300100                     | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                            | 500,000              | 450,000.00           | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                                 | 1,000,000            | 900,000.00           | 1,000,000            |
| 022000300100                     | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Services    | 500,000              | 450,000.00           | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)                   | 100,000              | 90,000.00            | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                                     | 550,000              | 495,000.00           | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>8,000,000</b>     | 7,200,000.00         | <b>8,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                                      |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23520400 | Contingencies/Miscellaneous                          | 832,009,186.84       | 582,406,430.79       | 602,674,450          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                      | <b>832,009,187</b>   | <b>582,406,431</b>   | <b>602,674,450</b>   |
| <b>Total Overhead</b>            |                  |          |           |          |                                                      | <b>120,000,000</b>   | <b>107,550,000</b>   | <b>120,000,000</b>   |
| <b>Total Personnel cost</b>      |                  |          |           |          |                                                      | <b>1,308,488,247</b> | <b>1,626,444,606</b> | <b>1,903,211,908</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                                      | <b>2,260,497,434</b> | <b>2,316,401,037</b> | <b>2,625,886,358</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100 OFFICE OF THE CHAIRMAN                      |           |          |           |          |                                                         |                      |                      |                      |
| FUNE LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |           |          |           |          |                                                         |                      |                      |                      |
| 011100100100                                             | 21010101  | 70133    | 2101      | 23520500 | CONSOLIDATED SALARY                                     | 44,830,049           | 40,347,044           | 44,830,049           |
| 011100100100                                             | TOTAL     |          |           |          |                                                         | 44,830,049           | 40,347,044           | 44,830,049           |
| 011100100100                                             |           |          |           |          | OVERHEAD COST                                           |                      |                      |                      |
| 011100100100                                             | 22020102  | 70133    | 02101     | 23520400 | Local Travel and Transport- Others                      | 1,050,000            | 945,000              | 2,050,000            |
| 011100100100                                             | 22020210  | 70133    | 02101     | 23520400 | Other Utility Charges                                   | 400,000              | 360,000              | 600,000              |
| 011100100100                                             | 22021026  | 70133    | 02101     | 23520400 | Entertainment at Meetings                               | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020101  | 70133    | 02101     | 23520400 | Local Travel and Transport- Training                    | 1,200,000            | 1,080,000            | 1,200,000            |
| 011100100100                                             | 22020201  | 70133    | 02101     | 23520400 | Electricity Charges                                     | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020202  | 70133    | 02101     | 23520400 | Telephone Charges                                       | 100,000              | 90,000               | 100,000              |
| 011100100100                                             | 22020301  | 70133    | 02101     | 23520400 | Office Materials & Supplies                             | 1,100,000            | 990,000              | 1,100,000            |
| 011100100100                                             | 22020305  | 70133    | 02101     | 23520400 | Printing of Non-Security Documents                      | 1,600,000            | 1,440,000            | 1,600,000            |
| 011100100100                                             | 22020307  | 70133    | 02101     | 23520400 | Drugs/ Laboratory/ Medical Supplies                     | 800,000              | 720,000              | 800,000              |
| 011100100100                                             | 22020311  | 70133    | 02101     | 23520400 | Food Stuffs/ Catering Materials and Supplies            | 750,000              | 675,000              | 750,000              |
| 011100100100                                             | 22020312  | 70133    | 02101     | 23520400 | Computer Materials & Supplies                           | 1,500,000            | 1,350,000            | 1,500,000            |
| 011100100100                                             | 22020401  | 70133    | 02101     | 23520400 | Minor Motor Vehicle/ Transport Equipment Maintenance    | 1,200,000            | 1,080,000            | 1,200,000            |
| 011100100100                                             | 22020402  | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance                      | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020403  | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters Maintenance | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020404  | 70133    | 02101     | 23520400 | Minor Office/ IT Equipment Maintenance                  | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020405  | 70133    | 02101     | 23520400 | Minor Plants/ Generators Maintenance                    | 450,000              | 405,000              | 450,000              |
| 011100100100                                             | 22020406  | 70133    | 02101     | 23520400 | Other Maintenance Services                              | 350,000              | 315,000              | 350,000              |
| 011100100100                                             | 22020410  | 70133    | 02101     | 23520400 | Minor Street Lightings Maintenance                      | 1,000,000            | 900,000              | 1,000,000            |
| 011100100100                                             | 22020501  | 70133    | 02101     | 23520400 | Local Training                                          | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020701  | 70133    | 02101     | 23520400 | Financial Consulting                                    | 200,000              | 180,000              | 200,000              |
| 011100100100                                             | 22020702  | 70133    | 02101     | 23520400 | Information Technology Consulting                       | 500,000              | 450,000              | 500,000              |
| 011100100100                                             | 22020704  | 70133    | 02101     | 23520400 | Engineering Services                                    | 300,000              | 270,000              | 300,000              |
| 011100100100                                             | 22020706  | 70133    | 02101     | 23520400 | Surveying Services                                      | 500,000              | 450,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              |                      | 0                    |                      |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23520400 | Subscriptions to Professional Bodies          |                      | 0                    |                      |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>16,000,000</b>    | <b>14,400,000</b>    | <b>17,200,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | 288,124,405          | 259,311,965          | 288,124,405          |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>288,124,405</b>   | <b>259,311,965</b>   | <b>288,124,405</b>   |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,550,000            | 1,395,000            | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 200,000              | 180,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 150,000              | 135,000              | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 1,400,000            | 1,260,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 400,000              | 360,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 1,500,000            | 1,350,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,530,000            | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 400,000              | 360,000              | 400,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 1,500,000            | 1,350,000            | 1,500,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 600,000              | 540,000              | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 1,500,000            | 1,350,000            | 1,500,000            |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>11,500,000</b>    | <b>10,350,000</b>    | <b>11,500,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | 73,160,229.52        | 65,844,207           | 73,160,229.52        |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>73,160,229.52</b> | <b>65,844,207</b>    | <b>73,160,229.52</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,800,000            | 1,620,000            | 1,800,000            |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 500,000              | 450,000              | 500,000              |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 200,000              | 180,000              | 200,000              |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 2,150,000            | 1,935,000            | 2,150,000            |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000              |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 650,000              | 585,000              | 700,000              |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,575,000            | 1,050,000            |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 300,000              | 270,000              | 300,000              |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 1,550,000            | 1,395,000            | 1,000,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 200,000              | 180,000              | 200,000              |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 1,000,000            | 900,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>11,200,000</b>    | <b>10,080,000</b>    | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | 158,464,203          |                      | 258,464,203          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>158,464,203</b>   | -                    | <b>258,464,203</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,800,000            | 1,620,000            | 1,800,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 1,000,000            | 900,000              | 1,000,000            |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 500,000              | 450,000              | 500,000              |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 1,700,000            | 1,530,000            | 1,700,000            |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 1,050,000            | 945,000              | 1,050,000            |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 650,000              | 585,000              | 650,000              |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,575,000            | 1,750,000            |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 1,200,000            | 1,080,000            | 1,200,000            |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                    |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 1,350,000             | 1,215,000            | 1,350,000            |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 500,000               | 450,000              | 500,000              |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 400,000               | 360,000              | 400,000              |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000               | 90,000               | 100,000              |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 1,600,000             | 1,440,000            | 1,600,000            |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>13,600,000</b>     | <b>12,240,000</b>    | <b>13,600,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                      |                      |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | 269,250,415.38        | 242,325,374          | 299,250,415.38       |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>269,250,415.38</b> | <b>242,325,374</b>   | <b>299,250,415</b>   |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                      |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,300,000             | 1,170,000            | 1,900,000            |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 100,000               | 90,000               | 100,000              |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 500,000               | 450,000              | 500,000              |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 600,000               | 540,000              | 600,000              |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 650,000               | 585,000              | 650,000              |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 550,000               | 495,000              | 550,000              |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 650,000               | 585,000              | 650,000              |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 200,000               | 180,000              | 200,000              |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | 2,000,000             | 1,800,000            | 2,000,000            |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 350,000               | 315,000              | 350,000              |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 200,000               | 180,000              | 200,000              |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000               | 450,000              | 500,000              |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000               | 90,000               | 100,000              |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 300,000               | 270,000              | 300,000              |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,000,000</b>      | <b>7,200,000</b>     | <b>8,600,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                               |                       |                      |                      |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | 82,903,378.76         | 74,613,041           | 102,903,378.76       |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>82,903,378.76</b>  | <b>74,613,041</b>    | <b>102,903,379</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 100,000              | 90,000               | 100,000              |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 200,000              | 180,000              | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 1,000,000            | 900,000              | 1,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 1,050,000            | 945,000              | 1,050,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 1,400,000            | 1,260,000            | 1,400,000            |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 350,000              | 315,000              | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 200,000              | 180,000              | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 600,000              | 540,000              | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,000,000</b>     | <b>7,200,000</b>     | <b>8,000,000</b>     |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | <b>458,562,483</b>   | 412,706,235          | <b>558,562,483</b>   |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>458,562,483</b>   | <b>412,706,235</b>   | <b>558,562,483</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 500,000              | 450,000              | 500,000              |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 150,000              | 135,000              | 150,000              |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 1,200,000            | 1,080,000            | 1,200,000            |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 1,400,000            | 1,260,000            | 1,400,000            |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 400,000              | 360,000              | 400,000              |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 800,000              | 720,000              | 800,000              |
| 052100100100                                                | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 1,500,000            | 1,350,000            | 1,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | -                    | 0                    | -                    |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 200,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 250,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 550,000              | 495,000              | 100,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>7,800,000</b>     | <b>7,020,000</b>     | <b>7,200,000</b>     |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | <b>132,918,747</b>   | 119,626,872          | <b>172,918,747</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>132,918,747</b>   | <b>119,626,872</b>   | <b>172,918,747</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,300,000            | 1,170,000            | 1,300,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 700,000              | 630,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 1,250,000            | 1,125,000            | 1,250,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 1,100,000            | 990,000              | 1,100,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 500,000              | 450,000              | 500,000              |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 800,000              | 720,000              | 800,000              |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | -                    | 0                    | -                    |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 021500100100                                                    | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>8,500,000</b>     | <b>7,650,000</b>     | <b>8,500,000</b>     |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                                    | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | <b>54,326,684</b>    | 48,894,016           | <b>84,326,684</b>    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>54,326,684</b>    | <b>48,894,016</b>    | <b>84,326,684</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 1,550,000            | 1,395,000            | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 1,700,000            | 1,530,000            | 1,700,000            |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 2,000,000            | 1,800,000            | 2,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 2,600,000            | 2,340,000            | 2,600,000            |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | 5,000,000            | 4,500,000            | 5,000,000            |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 3,500,000            | 3,150,000            | 3,500,000            |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 1,500,000            | 1,350,000            | 1,500,000            |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 2,550,000            | 2,295,000            | 2,550,000            |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>23,700,000</b>    | <b>21,330,000</b>    | <b>23,700,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | <b>32,746,915</b>    | 29,472,224           | <b>32,746,915</b>    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>32,746,915</b>    | <b>29,472,224</b>    | <b>32,746,915</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 500,000              | 450,000              | 500,000              |
| 011100100200                                      | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 011100100200                                      | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 600,000              | 540,000              | 600,000              |
| 011100100200                                      | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 900,000              | 810,000              | 900,000              |
| 011100100200                                      | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 700,000              | 630,000              | 700,000              |
| 011100100200                                      | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 550,000              | 495,000              | 550,000              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23520400 | Local Training                                | 50,000               | 45,000               | 50,000               |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23520400 | Grants to Other Governments- Capital          | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23520400 | Financial Consulting                          | 300,000              | 270,000              | 300,000              |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>6,850,000</b>     | <b>6,165,000</b>     | <b>6,850,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23520400 | <b>CONSOLIDATED SALARY</b>                    | <b>44,267,970</b>    | 39,841,173           | <b>49,267,970</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>44,267,970</b>    | <b>39,841,173</b>    | <b>49,267,970</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23520400 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23520400 | Other Utility Charges                         | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23520400 | Telephone Charges                             | -                    | 0                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23520400 | Office Materials & Supplies                   | 600,000              | 540,000              | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23520400 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23520400 | Minor Office Furniture Maintenance            | 550,000              | 495,000              | 550,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23520400 | Minor Office Building/ Residential Quarters N | 50,000               | 45,000               | 50,000               |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23520400 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23520400 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23520400 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23520400 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>4,850,000</b>     | <b>4,365,000</b>     | <b>4,850,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b>                            |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                                                | 22021029         | 70133    | 02101     | 23520400 | Contingencies/Miscellaneous                   | 582,990,002          | 524,691,002          | 581,152,125          |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>582,990,002</b>   | <b>524,691,002</b>   | <b>581,152,125</b>   |
| <b>Total overhead</b>                                       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>108,000,000</b>   | <b>120,000,000</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------|-----------|----------|-----------|----------|-----------------------------|----------------------|----------------------|----------------------|
|            |           |          |           |          |                             | ₦                    | ₦                    | ₦                    |
|            |           |          |           |          | Total Personnel cost        | 1,639,555,480        | 1,332,982,149        | 1,964,555,480        |
|            |           |          |           |          | Total Recurrent Expenditure | 2,342,545,482        | 1,965,673,151        | 2,665,707,605        |

| 011100100100 OFFICE OF THE CHAIRMAN                        |          |       |       |          |                                              |            |            |            |
|------------------------------------------------------------|----------|-------|-------|----------|----------------------------------------------|------------|------------|------------|
| GEIDAM LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |          |       |       |          |                                              |            |            |            |
| 011100100100                                               | 21010101 | 70133 | 2101  | 23510600 | CONSOLIDATED SALARY                          | 44,563,107 | 33,422,330 | 64,563,107 |
| 011100100100                                               | TOTAL    |       |       |          |                                              | 44,563,107 | 33,422,330 | 64,563,107 |
| 011100100100                                               |          |       |       |          | OVERHEAD COST                                |            |            |            |
| 011100100100                                               | 22020102 | 70133 | 02101 | 23510600 | Local Travel and Transport- Others           | 1,050,000  | 787,500    | 1,050,000  |
| 011100100100                                               | 22020210 | 70133 | 02101 | 23510600 | Other Utility Charges                        | 400,000    | 300,000    | 400,000    |
| 011100100100                                               | 22021026 | 70133 | 02101 | 23510600 | Entertainment at Meetings                    | 500,000    | 375,000    | 500,000    |
| 011100100100                                               | 22020101 | 70133 | 02101 | 23510600 | Local Travel and Transport- Training         | 1,200,000  | 900,000    | 1,200,000  |
| 011100100100                                               | 22020201 | 70133 | 02101 | 23510600 | Electricity Charges                          | 200,000    | 150,000    | 200,000    |
| 011100100100                                               | 22020202 | 70133 | 02101 | 23510600 | Telephone Charges                            | 100,000    | 75,000     | 100,000    |
| 011100100100                                               | 22020301 | 70133 | 02101 | 23510600 | Office Materials & Supplies                  | 1,100,000  | 825,000    | 1,100,000  |
| 011100100100                                               | 22020305 | 70133 | 02101 | 23510600 | Printing of Non-Security Documents           | 1,600,000  | 1,200,000  | 1,600,000  |
| 011100100100                                               | 22020307 | 70133 | 02101 | 23510600 | Drugs/ Laboratory/ Medical Supplies          | 800,000    | 600,000    | 800,000    |
| 011100100100                                               | 22020311 | 70133 | 02101 | 23510600 | Food Stuffs/ Catering Materials and Supplies | 750,000    | 562,500    | 750,000    |
| 011100100100                                               | 22020312 | 70133 | 02101 | 23510600 | Computer Materials & Supplies                | 1,500,000  | 1,125,000  | 1,500,000  |
| 011100100100                                               | 22020401 | 70133 | 02101 | 23510600 | Minor Motor Vehicle/ Transport Equipment     | 1,200,000  | 900,000    | 1,200,000  |
| 011100100100                                               | 22020402 | 70133 | 02101 | 23510600 | Minor Office Furniture Maintenance           | 500,000    | 375,000    | 500,000    |
| 011100100100                                               | 22020403 | 70133 | 02101 | 23510600 | Minor Office Building/ Residential Quarters  | 200,000    | 150,000    | 200,000    |
| 011100100100                                               | 22020404 | 70133 | 02101 | 23510600 | Minor Office/ IT Equipment Maintenance       | 500,000    | 375,000    | 500,000    |
| 011100100100                                               | 22020405 | 70133 | 02101 | 23510600 | Minor Plants/ Generators Maintenance         | 450,000    | 337,500    | 450,000    |
| 011100100100                                               | 22020406 | 70133 | 02101 | 23510600 | Other Maintenance Services                   | 1,350,000  | 1,012,500  | 1,350,000  |
| 011100100100                                               | 22020410 | 70133 | 02101 | 23510600 | Minor Street Lightings Maintenance           | 1,500,000  | 1,125,000  | 1,500,000  |
| 011100100100                                               | 22020501 | 70133 | 02101 | 23510600 | Local Training                               | 500,000    | 375,000    | 500,000    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011100100100                                          | 22020702         | 70133    | 02101     | 23510600 | Information Technology Consulting             | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                          | 22020704         | 70133    | 02101     | 23510600 | Engineering Services                          | 300,000              | 225,000              | 300,000              |
| 011100100100                                          | 22020706         | 70133    | 02101     | 23510600 | Surveying Services                            | 500,000              | 375,000              | 500,000              |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23510600 | Subscriptions to Professional Bodies          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>15,000,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | <b>49,466,668</b>    | 37,100,001           | <b>49,466,668</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>49,466,668</b>    | <b>37,100,001</b>    | <b>49,466,668</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,550,000            | 1,162,500            | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 200,000              | 150,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | 150,000              | 112,500              | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,400,000            | 1,050,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,275,000            | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 1,000,000            | 750,000              | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 600,000              | 450,000              | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 500,000              | 375,000              | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011200100100                                             | 21010101  | 70133    | 2101      | 23510600 | CONSOLIDATED SALARY                           | 67,647,619.00        | 50,735,714           | 67,647,619.00        |
|                                                          | TOTAL     |          |           |          |                                               | 67,647,619.00        | 50,735,714.25        | 67,647,619.00        |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011200100100                                             | 22020101  | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 011200100100                                             | 22020210  | 70133    | 02101     | 23510600 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011200100100                                             | 22020202  | 70133    | 02101     | 23510600 | Telephone Charges                             | 200,000              | 150,000              | 200,000              |
| 011200100100                                             | 22020301  | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,150,000            | 862,500              | 1,150,000            |
| 011200100100                                             | 22020305  | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011200100100                                             | 22020402  | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 650,000              | 487,500              | 650,000              |
| 011200100100                                             | 22020403  | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |
| 011200100100                                             | 22020501  | 70133    | 02101     | 23510600 | Local Training                                | 300,000              | 225,000              | 300,000              |
| 011200100100                                             | 22021026  | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 1,350,000            | 1,012,500            | 1,350,000            |
| 011200100100                                             | 22020701  | 70133    | 02101     | 23510600 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011200100100                                             | 22020709  | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011200100100                                             | 22020901  | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011200100100                                             | 22021007  | 70133    | 02101     | 23510600 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
|                                                          | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 7,500,000            | 10,000,000           |
| RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT |           |          |           |          |                                               |                      |                      |                      |
| 012500100100                                             | 21010101  | 70133    | 2101      | 23510600 | CONSOLIDATED SALARY                           | 89,673,705           | 67,255,279           | 189,677,107          |
|                                                          | TOTAL     |          |           |          |                                               | 89,673,705           | 67,255,279           | 189,677,107          |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 012500100100                                             | 22020101  | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 012500100100                                             | 22020210  | 70133    | 02101     | 23510600 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 012500100100                                             | 22020202  | 70133    | 02101     | 23510600 | Telephone Charges                             | 500,000              | 375,000              | 500,000              |
| 012500100100                                             | 22020301  | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 700,000              | 525,000              | 700,000              |
| 012500100100                                             | 22020305  | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 650,000              | 487,500              | 650,000              |
| 012500100100                                             | 22020402  | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 1,650,000            | 1,237,500            | 1,650,000            |
| 012500100100                                             | 22020403  | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 012500100100                                           | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 350,000               | 262,500              | 350,000               |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 600,000               | 450,000              | 600,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                      |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | <b>126,438,400.95</b> | 94,828,801           | <b>326,438,400.95</b> |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>126,438,400.95</b> | <b>94,828,800.71</b> | <b>326,438,400.95</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,300,000             | 975,000              | 1,300,000             |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 100,000               | 75,000               | 100,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | 500,000               | 375,000              | 500,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 600,000               | 450,000              | 600,000               |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 650,000               | 487,500              | 650,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 550,000               | 412,500              | 550,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 650,000               | 487,500              | 650,000               |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | 4,000,000             | 3,000,000            | 4,000,000             |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 350,000               | 262,500              | 350,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 300,000               | 225,000              | 300,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                               |                       |                      |                       |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | <b>70,132,837.36</b>  | 52,599,628           | <b>120,182,837.36</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|-----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                     |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>70,132,837.36</b> | <b>52,599,628.02</b> | <b>120,182,837.36</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000             |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 100,000              | 75,000               | 100,000               |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | 200,000              | 150,000              | 200,000               |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,000,000            | 750,000              | 1,000,000             |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 1,000,000            | 750,000              | 1,000,000             |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000             |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500            | 1,950,000             |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000             |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | 5,000,000            | 3,750,000            | 5,000,000             |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000               |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 200,000              | 150,000              | 200,000               |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000               |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000               |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 600,000              | 450,000              | 600,000               |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>15,000,000</b>     |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                       |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | <b>48,803,080</b>    | 36,602,310           | <b>98,903,080</b>     |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>48,803,080</b>    | <b>36,602,310</b>    | <b>98,903,080</b>     |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 500,000              | 375,000              | 500,000               |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 150,000              | 112,500              | 150,000               |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | 100,000              | 75,000               | 100,000               |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,200,000            | 900,000              | 1,200,000             |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000             |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 400,000              | 300,000              | 400,000               |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | <b>87,655,166</b>    | 65,741,375           | <b>117,405,166</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>87,655,166</b>    | <b>65,741,375</b>    | <b>117,405,166</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 3,500,000            | 2,625,000            | 3,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 700,000              | 525,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 021500100100                                                    | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                 | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                            |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                               | 21010101  | 70133    | 2101      | 23510600 | CONSOLIDATED SALARY                           | 83,909,523           | 62,932,142           | 84,009,523           |
|                                            | TOTAL     |          |           |          |                                               | 83,909,523           | 62,932,142           | 84,009,523           |
|                                            |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 023400100100                               | 22020101  | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                               | 22020210  | 70133    | 02101     | 23510600 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                               | 22020202  | 70133    | 02101     | 23510600 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 023400100100                               | 22020301  | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,550,000            |
| 023400100100                               | 22020305  | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 023400100100                               | 22020402  | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 023400100100                               | 22020403  | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                               | 22020501  | 70133    | 02101     | 23510600 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 023400100100                               | 22040102  | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | -                    |                      | -                    |
| 023400100100                               | 22021026  | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 023400100100                               | 22020701  | 70133    | 02101     | 23510600 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 023400100100                               | 22020709  | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 023400100100                               | 22020901  | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 023400100100                               | 22021007  | 70133    | 02101     | 23510600 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                            | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 7,500,000            | 10,000,000           |
| RECURRENT EXPENDITURE TRADITIONAL OFFICERS |           |          |           |          |                                               |                      |                      |                      |
| 011100100200                               | 21010101  | 70133    | 2101      | 23510600 | CONSOLIDATED SALARY                           | 35,650,000           | 26,737,500           | 35,650,000           |
|                                            | TOTAL     |          |           |          |                                               | 35,650,000           | 26,737,500           | 35,650,000           |
| 011100100200                               |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100200                               | 22020101  | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100200                               | 22020210  | 70133    | 02101     | 23510600 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011100100200                               | 22020202  | 70133    | 02101     | 23510600 | Telephone Charges                             | -                    | -                    | -                    |
| 011100100200                               | 22020301  | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 011100100200                               | 22020305  | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011100100200                               | 22020402  | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | -                    | -                    | -                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | -                    | -                    | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23510600 | <b>CONSOLIDATED SALARY</b>                    | 96,056,492.03        | 72,042,369           | 96,056,492.03        |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>96,056,492</b>    | <b>72,042,369</b>    | <b>96,056,492</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23510600 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23510600 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23510600 | Telephone Charges                             | -                    | -                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23510600 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23510600 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23510600 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23510600 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23510600 | Local Training                                | -                    | -                    | -                    |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23510600 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23510600 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23510600 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23510600 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23510600 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23510600 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------|-----------|----------|-----------|----------|-----------------------------|----------------------|----------------------|----------------------|
|                           |           |          |           |          |                             | ₦                    | ₦                    | ₦                    |
| MISCELLANEOUS EXPENDITURE |           |          |           |          |                             |                      |                      |                      |
| 022000200100              | 22021029  | 70133    | 02101     | 23510600 | Contingencies/Miscellaneous | 736,292,391          | 552,219,293          | 500,024,276          |
|                           | SUB-TOTAL |          |           |          |                             | 736,292,391          | 552,219,293          | 500,024,276          |
| Total Overhead cost       |           |          |           |          |                             | 120,000,000          | 90,000,000           | 120,000,000          |
| Total Personnel           |           |          |           |          |                             | 799,996,598          | 599,997,449          | 1,250,000,000        |
| GRAND TOTAL               |           |          |           |          |                             | 1,656,288,990        | 1,242,216,742        | 1,870,024,276        |

|                                                                  |              |       |       |          |                                              |                   |                   |                   |
|------------------------------------------------------------------|--------------|-------|-------|----------|----------------------------------------------|-------------------|-------------------|-------------------|
| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                       |              |       |       |          |                                              |                   |                   |                   |
| <b>GUJBA LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |       |       |          |                                              |                   |                   |                   |
| 011100100100                                                     | 21010101     | 70133 | 2101  | 23510700 | CONSOLIDATED SALARY                          | 45,372,352        | 40,835,116.87     | 85,553,117        |
| 011100100100                                                     | <b>TOTAL</b> |       |       |          |                                              | <b>45,372,352</b> | <b>40,835,117</b> | <b>85,553,117</b> |
| 011100100100                                                     |              |       |       |          | <b>OVERHEAD COST</b>                         |                   |                   |                   |
| 011100100100                                                     | 22020102     | 70133 | 02101 | 23510700 | Local Travel and Transport- Others           | 2,050,000         | 2,277,778         | 3,050,000         |
| 011100100100                                                     | 22020210     | 70133 | 02101 | 23510700 | Other Utility Charges                        | 400,000           | 444,444           | 400,000           |
| 011100100100                                                     | 22021026     | 70133 | 02101 | 23510700 | Entertainment at Meetings                    | 1,500,000         | 1,666,667         | 2,000,000         |
| 011100100100                                                     | 22020101     | 70133 | 02101 | 23510700 | Local Travel and Transport- Training         | 1,200,000         | 1,333,333         | 1,200,000         |
| 011100100100                                                     | 22020201     | 70133 | 02101 | 23510700 | Electricity Charges                          | 200,000           | 222,222           | 200,000           |
| 011100100100                                                     | 22020202     | 70133 | 02101 | 23510700 | Telephone Charges                            | 100,000           | 111,111           | 100,000           |
| 011100100100                                                     | 22020301     | 70133 | 02101 | 23510700 | Office Materials & Supplies                  | 1,100,000         | 1,222,222         | 1,100,000         |
| 011100100100                                                     | 22020305     | 70133 | 02101 | 23510700 | Printing of Non-Security Documents           | 1,600,000         | 1,777,778         | 1,600,000         |
| 011100100100                                                     | 22020307     | 70133 | 02101 | 23510700 | Drugs/ Laboratory/ Medical Supplies          | 800,000           | 888,889           | -                 |
| 011100100100                                                     | 22020311     | 70133 | 02101 | 23510700 | Food Stuffs/ Catering Materials and Supplies | 750,000           | 833,333           | 750,000           |
| 011100100100                                                     | 22020312     | 70133 | 02101 | 23510700 | Computer Materials & Supplies                | 1,500,000         | 1,666,667         | 1,500,000         |
| 011100100100                                                     | 22020401     | 70133 | 02101 | 23510700 | Minor Motor Vehicle/ Transport Equipment     | 2,200,000         | 2,444,444         | 3,200,000         |
| 011100100100                                                     | 22020402     | 70133 | 02101 | 23510700 | Minor Office Furniture Maintenance           | 500,000           | 555,556           | 500,000           |
| 011100100100                                                     | 22020403     | 70133 | 02101 | 23510700 | Minor Office Building/ Residential Quarters  | 1,200,000         | 1,333,333         | 1,200,000         |
| 011100100100                                                     | 22020404     | 70133 | 02101 | 23510700 | Minor Office/ IT Equipment Maintenance       | 500,000           | 555,556           | 500,000           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23510700 | Minor Plants/ Generators Maintenance          | 450,000              | 500,000              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23510700 | Other Maintenance Services                    | 1,350,000            | 1,500,000            | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23510700 | Minor Street Lightings Maintenance            | 2,500,000            | 2,777,778            | 2,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 500,000              | 555,556              | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 200,000              | 222,222              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23510700 | Information Technology Consulting             | 1,000,000            | 1,111,111            | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23510700 | Engineering Services                          | 300,000              | 333,333              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23510700 | Surveying Services                            | 500,000              | 555,556              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 555,556              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 111,111              | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 1,000,000            | 1,111,111            | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23510700 | Subscriptions to Professional Bodies          | 1,000,000            | 1,111,111            | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>25,000,000</b>    | <b>27,777,778</b>    | <b>26,700,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                               |                      | -                    |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>25,981,812</b>    | 28,868,680           | <b>35,981,812</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                               | <b>25,981,812</b>    | <b>28,868,680</b>    | <b>35,981,812</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      | -                    |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,550,000            | 1,722,222            | 1,550,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 200,000              | 222,222              | 200,000              |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 150,000              | 166,667              | 150,000              |
| 011101300100                                         | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,400,000            | 1,555,556            | 1,400,000            |
| 011101300100                                         | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 400,000              | 444,444              | 400,000              |
| 011101300100                                         | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 1,500,000            | 1,666,667            | 1,500,000            |
| 011101300100                                         | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,888,889            | 1,700,000            |
| 011101300100                                         | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 400,000              | 444,444              | 400,000              |
| 011101300100                                         | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 1,000,000            | 1,111,111            | 1,000,000            |
| 011101300100                                         | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 600,000              | 666,667              | 600,000              |
| 011101300100                                         | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 555,556              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                     |
| 011101300100                                                    | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 111,111              | 100,000               |
| 011101300100                                                    | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 500,000              | 555,556              | 500,000               |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>11,111,111</b>    | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b>           |                  |          |           |          |                                               |                      |                      |                       |
| 011200100100                                                    | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>72,647,619.00</b> | <b>65,382,857.10</b> | <b>172,647,619.00</b> |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>72,647,619.00</b> | <b>65,382,857.10</b> | <b>172,647,619.00</b> |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,800,000            | 1,620,000            | 1,800,000             |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 500,000              | 450,000              | 500,000               |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 200,000              | 180,000              | 200,000               |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,150,000            | 1,035,000            | 1,150,000             |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000               |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 650,000              | 585,000              | 650,000               |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,575,000            | 1,750,000             |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 300,000              | 270,000              | 300,000               |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 1,350,000            | 1,215,000            | 1,350,000             |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 200,000              | 180,000              | 200,000               |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000               |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000               |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 1,000,000            | 900,000              | 1,000,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>99,673,705</b>    | <b>89,706,334.50</b> | <b>209,673,705</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>99,673,705</b>    | <b>89,706,335</b>    | <b>209,673,705</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,800,000            | 1,620,000            | 1,800,000             |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 1,000,000            | 900,000              | 1,000,000             |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 500,000              | 450,000              | 500,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                     | ₦                     |
| 012500100100                                           | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 700,000               | 630,000               | 1,700,000             |
| 012500100100                                           | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 650,000               | 585,000               | 650,000               |
| 012500100100                                           | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 1,650,000             | 1,485,000             | 1,650,000             |
| 012500100100                                           | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,750,000             | 1,575,000             | 1,750,000             |
| 012500100100                                           | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 200,000               | 180,000               | 200,000               |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 350,000               | 315,000               | 350,000               |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 200,000               | 180,000               | 200,000               |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000               | 450,000               | 500,000               |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000               | 90,000                | 100,000               |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 600,000               | 540,000               | 600,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>9,000,000</b>      | <b>11,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                       |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>174,551,657.95</b> | 157,096,492.16        | <b>299,551,657.95</b> |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>174,551,657.95</b> | <b>157,096,492.16</b> | <b>299,551,657.95</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                       |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,300,000             | 1,170,000             | 1,300,000             |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 100,000               | 90,000                | 100,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 500,000               | 450,000               | 500,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 600,000               | 540,000               | 600,000               |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 650,000               | 585,000               | 650,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 550,000               | 495,000               | 550,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 650,000               | 585,000               | 650,000               |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 200,000               | 180,000               | 200,000               |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | 4,000,000             | 3,600,000             | -                     |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 350,000               | 315,000               | 350,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 200,000               | 180,000               | 200,000               |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000               | 450,000               | 500,000               |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000               | 90,000                | 100,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 051700100100                                                | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 300,000              | 270,000              | 300,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>6,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>             |                  |          |           |          |                                               |                      |                      |                      |
| 022000100100                                                | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>80,132,837.36</b> | 72,119,553.62        | <b>90,132,837.36</b> |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>80,132,837.36</b> | <b>72,119,553.62</b> | <b>90,132,837.36</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 100,000              | 90,000               | 100,000              |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 200,000              | 180,000              | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,000,000            | 900,000              | 1,500,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 1,000,000            | 900,000              | 3,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 1,500,000            | 1,350,000            | 1,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,755,000            | 1,950,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 1,500,000            | 1,350,000            | 1,500,000            |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | 5,000,000            | 4,500,000            | -                    |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 350,000              | 315,000              | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 200,000              | 180,000              | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 600,000              | 540,000              | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>13,500,000</b>    | <b>12,500,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>70,803,080</b>    | 63,722,772           | <b>169,803,080</b>   |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>70,803,080</b>    | <b>63,722,772</b>    | <b>169,803,080</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 500,000              | 450,000              | 2,500,000            |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 150,000              | 135,000              | 150,000              |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,200,000            | 1,080,000            | 1,200,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 1,400,000            | 1,260,000            | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 400,000              | 360,000              | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,000,000            | 900,000              | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 1,500,000            | 1,350,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | 2,000,000            | 1,800,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 500,000              | 450,000              | 1,500,000            |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>13,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>102,655,166</b>   | 92,389,649.40        | <b>158,655,166</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>102,655,166</b>   | <b>92,389,649</b>    | <b>158,655,166</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,500,000            | 1,350,000            | 1,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 700,000              | 630,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,550,000            | 1,395,000            | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 400,000              | 360,000              | 400,000              |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | 1,000,000            | 900,000              | -                    |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                      | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 021500100100                                      | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>9,000,000</b>     |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>93,909,523</b>    | 84,518,570.70        | <b>143,909,523</b>   |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>93,909,523</b>    | <b>84,518,571</b>    | <b>143,909,523</b>   |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 1,000,000            | 900,000              | 1,800,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 1,550,000            | 1,395,000            | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 1,400,000            | 1,260,000            | 1,400,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 700,000              | 630,000              | 700,000              |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | 1,500,000            | 1,350,000            | 1,500,000            |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>10,800,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      | -                    |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>39,650,000</b>    | 35,685,000           | <b>39,650,000</b>    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>39,650,000</b>    | <b>35,685,000</b>    | <b>39,650,000</b>    |
| 011100100200                                      |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      | -                    |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 500,000              | 450,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | -                    | -                    | -                    |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 600,000              | 540,000              | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 700,000              | 630,000              | 700,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 50,000               | 45,000               | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | -                    | -                    | -                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | -                    | -                    | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>4,500,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23510700 | <b>CONSOLIDATED SALARY</b>                    | <b>52,802,513</b>    | 47,522,261.70        | <b>52,802,513</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>52,802,513</b>    | <b>47,522,262</b>    | <b>52,802,513</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23510700 | Local Travel and Transport- Training          | 1,000,000            | 900,000.00           | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23510700 | Other Utility Charges                         | 500,000              | 450,000.00           | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23510700 | Telephone Charges                             | -                    | -                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23510700 | Office Materials & Supplies                   | 600,000              | 540,000.00           | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23510700 | Printing of Non-Security Documents            | 500,000              | 450,000.00           | 1,500,000            |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23510700 | Minor Office Furniture Maintenance            | 700,000              | 630,000.00           | 700,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23510700 | Minor Office Building/ Residential Quarters N | 50,000               | 45,000.00            | 50,000               |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23510700 | Local Training                                | -                    | -                    | -                    |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23510700 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23510700 | Entertainment at Meetings                     | 500,000              | 450,000.00           | 500,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23510700 | Financial Consulting                          | -                    | -                    | -                    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020709         | 70133    | 02101     | 23510700 | Research, Survey and Field Investigation Serv | 500,000              | 450,000.00           | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23510700 | Bank Charges (other than Interest)            | 100,000              | 90,000.00            | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23510700 | Welfare Packages                              | 550,000              | 495,000.00           | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>4,500,000</b>     | <b>6,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23510700 | Contingencies/Miscellaneous                   | 698,061,997          | 628,255,797.24       | 338,061,997          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>698,061,997</b>   | <b>628,255,797</b>   | <b>338,061,997</b>   |
| <b>Total Overhead cost</b>       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>115,388,889</b>   | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                               | <b>858,180,265</b>   | <b>777,847,288</b>   | <b>1,458,361,031</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                               | <b>1,676,242,262</b> | <b>1,521,491,974</b> | <b>1,916,423,028</b> |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                        |              |        |       |          |                                              |                    |           |                    |
|-------------------------------------------------------------------|--------------|--------|-------|----------|----------------------------------------------|--------------------|-----------|--------------------|
| <b>GULANI LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |        |       |          |                                              |                    |           |                    |
| 011100100100                                                      | 21010101     | 70133  | 2101  | 23510800 | CONSOLIDATED SALARY                          | 126,672,420        |           | 234,912,010        |
| 011100100100                                                      | <b>TOTAL</b> |        |       |          |                                              | <b>126,672,420</b> | <b>-</b>  | <b>234,912,010</b> |
| 011100100100                                                      |              |        |       |          | OVERHEAD COST                                |                    |           |                    |
| 011100100100                                                      | 22020102     | 70133  | 02101 | 23510800 | Local Travel and Transport- Others           | 1,050,000          | 720,000   | 1,500,000          |
| 011100100100                                                      | 22020210     | #NAME? | 02101 | 23510800 | Other Utility Charges                        | 500,000            | 500,000   | 600,000            |
| 011100100100                                                      | 22021026     | 70133  | 02101 | 23510800 | Entertainment at Meetings                    | 500,000            | 500,000   | 600,000            |
| 011100100100                                                      | 22020101     | 70133  | 02101 | 23510800 | Local Travel and Transport- Training         | 2,000,000          | 1,120,310 | 2,300,000          |
| 011100100100                                                      | 22020201     | 70133  | 02101 | 23510800 | Electricity Charges                          | 200,000            | 100,000   | 200,000            |
| 011100100100                                                      | 22020202     | 70133  | 02101 | 23510800 | Telephone Charges                            | 100,000            | 100,000   | 100,000            |
| 011100100100                                                      | 22020301     | 70133  | 02101 | 23510800 | Office Materials & Supplies                  | 600,000            | 200,000   | 1,000,000          |
| 011100100100                                                      | 22020305     | 70133  | 02101 | 23510800 | Printing of Non-Security Documents           | 500,000            | 100,000   | 900,000            |
| 011100100100                                                      | 22020307     | 70133  | 02101 | 23510800 | Drugs/ Laboratory/ Medical Supplies          | 800,000            | 500,000   | 800,000            |
| 011100100100                                                      | 22020311     | 70133  | 02101 | 23510800 | Food Stuffs/ Catering Materials and Supplies | 1,600,000          | 1,100,000 | 500,000            |
| 011100100100                                                      | 22020312     | 70133  | 02101 | 23510800 | Computer Materials & Supplies                | 1,000,000          | 800,000   | 1,000,000          |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020401         | 70133    | 02101     | 23510800 | Minor Motor Vehicle/ Transport Equipment M    | 1,200,000            | 800,000              | 1,450,000            |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,000,000            | 900,000              | 1,000,000            |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters M | 200,000              | -                    | 100,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23510800 | Minor Office/ IT Equipment Maintenance        | 500,000              | 500,000              | 600,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23510800 | Minor Plants/ Generators Maintenance          | 450,000              | 200,000              | 350,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23510800 | Other Maintenance Services                    | 1,350,000            | 920,000              | 1,050,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23510800 | Minor Street Lightings Maintenance            | 1,500,000            | 1,500,000            | 800,000              |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 500,000              | 300,000              | 650,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 200,000              | 200,000              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23510800 | Information Technology Consulting             | 500,000              | 400,000              | 300,000              |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23510800 | Engineering Services                          | 300,000              | 300,000              | 200,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23510800 | Surveying Services                            | 500,000              | 300,000              | 200,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000              | 500,000              | 300,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000              | 100,000              | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 1,500,000            | 820,300              | 1,200,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23510800 | Subscriptions to Professional Bodies          | 1,000,000            | 950,000              | 500,000              |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,150,000</b>    | <b>14,430,610</b>    | <b>18,500,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | <b>100,703,817</b>   |                      | <b>135,522,000</b>   |
|                                                      | <b>TOTAL</b>     |          |           |          |                                               | <b>100,703,817</b>   | -                    | <b>135,522,000</b>   |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,550,000            | 2,066,666.67         | 1,500,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 200,000              | 266,666.67           | 1,100,000            |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             | 150,000              | 200,000.00           | 100,000              |
| 011101300100                                         | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 900,000              | 1,200,000.00         | 300,000              |
| 011101300100                                         | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 400,000              | 533,333.33           | 200,000              |
| 011101300100                                         | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,400,000            | 1,866,666.67         | 1,000,000            |
| 011101300100                                         | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters M | 1,700,000            | 2,266,666.67         | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                     |
| 011101300100                                                    | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 500,000              | 666,666.67           | 300,000               |
| 011101300100                                                    | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 1,000,000            | 1,333,333.33         | 800,000               |
| 011101300100                                                    | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 600,000              | 800,000.00           | 400,000               |
| 011101300100                                                    | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000              | 666,666.67           | 200,000               |
| 011101300100                                                    | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000              | 133,333.33           | 100,000               |
| 011101300100                                                    | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 1,000,000            | 1,333,333.33         | 1,500,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>13,333,333</b>    | <b>8,500,000</b>      |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b>           |                  |          |           |          |                                               |                      |                      |                       |
| 011200100100                                                    | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 13,852,288.00        |                      | 225,239,054.53        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>13,852,288.00</b> | -                    | <b>225,239,054.53</b> |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                      |                      |                       |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,500,000.00         | 1,000,000            | 2,200,000.00          |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 1,800,000.00         | 1,600,000            | 2,000,000.00          |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             | 200,000.00           | 100,000              | 200,000.00            |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,150,000.00         | 920,000              | 1,000,000.00          |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 500,000.00           | 500,000              | 600,000.00            |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 650,000.00           | 650,000              | 2,000,000.00          |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,750,000.00         | 1,000,000            | 1,000,000.00          |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 650,000.00           | 500,000              | 800,000.00            |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 1,000,000.00         | 1,000,000            | 1,000,000.00          |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 200,000.00           | 100,000              | 500,000.00            |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           | -                    | 600,000.00            |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           | -                    | 100,000.00            |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 1,000,000.00         | 860,000              | 2,000,000.00          |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>11,000,000</b>    | <b>8,230,000</b>     | <b>14,000,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 32,420,672.00        |                      | 56,420,672.00         |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>32,420,672</b>    | -                    | <b>56,420,672</b>     |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                      | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                 |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| OVERHEAD COST                                   |           |          |           |          |                                               |                      |                      |                      |
| 012500100100                                    | 22020101  | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,500,000.00         | 200,000              | 1,200,000.00         |
| 012500100100                                    | 22020210  | 70133    | 02101     | 23510800 | Other Utility Charges                         | 1,000,000.00         | 1,300,000            | 1,000,000.00         |
| 012500100100                                    | 22020202  | 70133    | 02101     | 23510800 | Telephone Charges                             | 500,000.00           | 320,000              | 100,000.00           |
| 012500100100                                    | 22020301  | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,000,000.00         | 600,000              | 1,200,000.00         |
| 012500100100                                    | 22020305  | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 650,000.00           | 1,200,000            | 350,000.00           |
| 012500100100                                    | 22020402  | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,650,000.00         | 600,000              | 1,275,000.00         |
| 012500100100                                    | 22020403  | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,750,000.00         | 900,000              | 1,425,000.00         |
| 012500100100                                    | 22020501  | 70133    | 02101     | 23510800 | Local Training                                | 200,000.00           | 100,000              | 800,000.00           |
| 012500100100                                    | 22021026  | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 350,000.00           | 200,000              | 350,000.00           |
| 012500100100                                    | 22020701  | 70133    | 02101     | 23510800 | Financial Consulting                          | 200,000.00           | -                    | 200,000.00           |
| 012500100100                                    | 22020709  | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           |                      | 500,000.00           |
| 012500100100                                    | 22020901  | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           | -                    | 100,000.00           |
| 012500100100                                    | 22021007  | 70133    | 02101     | 23510800 | Welfare Packages                              | 600,000.00           | 850,000              | 500,000.00           |
|                                                 | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 6,270,000            | 9,000,000            |
| RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY |           |          |           |          |                                               |                      |                      |                      |
| 051700100100                                    | 21010101  | 70133    | 2101      | 23510800 | CONSOLIDATED SALARY                           | 145,004,910.00       |                      | 208,425,211.00       |
|                                                 | TOTAL     |          |           |          |                                               | 145,004,910.00       | -                    | 208,425,211.00       |
| OVERHEAD COST                                   |           |          |           |          |                                               |                      |                      |                      |
| 051700100100                                    | 22020101  | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,300,000            | 1,000,000            | 900,000              |
| 051700100100                                    | 22020210  | 70133    | 02101     | 23510800 | Other Utility Charges                         | 1,000,000            | 1,000,000            | 500,000              |
| 051700100100                                    | 22020202  | 70133    | 02101     | 23510800 | Telephone Charges                             | 100,000              | -                    | 100,000              |
| 051700100100                                    | 22020301  | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,350,000            | 1,000,000            | 1,200,000            |
| 051700100100                                    | 22020305  | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 650,000              | 350,000              | 500,000              |
| 051700100100                                    | 22020402  | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 550,000              | 500,000              | 500,000              |
| 051700100100                                    | 22020403  | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 650,000              | 500,000              | 200,000              |
| 051700100100                                    | 22020501  | 70133    | 02101     | 23510800 | Local Training                                | 200,000              | 100,000              | 500,000              |
| 051700100100                                    | 22040102  | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          | 4,000,000            | 200,000              | 2,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                             |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 051700100100                                                | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 350,000               | 200,000              | 300,000               |
| 051700100100                                                | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 200,000               | -                    | 200,000               |
| 051700100100                                                | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 1,000,000             | 980,000              | 800,000               |
| 051700100100                                                | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000               | -                    | 100,000               |
| 051700100100                                                | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 300,000               | 200,000              | 200,000               |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>11,750,000</b>     | <b>6,030,000</b>     | <b>8,000,000</b>      |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>             |                  |          |           |          |                                               |                       |                      |                       |
| 022000100100                                                | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 102,720,489           |                      | 131,262,160           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>102,720,489.00</b> | -                    | <b>131,262,160.00</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,000,000.00          | 900,000              | 1,500,000.00          |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 100,000.00            | 100,000.00           | 1,100,000.00          |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             | 200,000.00            | -                    | 200,000.00            |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,000,000.00          | 860,000              | 2,000,000.00          |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 1,000,000.00          | 900,000              | 1,500,000.00          |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,500,000.00          | 1,000,000            | 1,000,000.00          |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,500,000.00          | 1,220,000            | 1,000,000.00          |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 1,500,000.00          | 4,400,000            | 1,500,000.00          |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          | 5,000,000.00          | 200,000              | 1,500,000.00          |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 350,000.00            | 100,000.00           | 500,000.00            |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 200,000.00            | 400,000.00           | 500,000.00            |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00            | 350,000.00           | 1,200,000.00          |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 550,000.00            | -                    | 500,000.00            |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 600,000.00            | 360,000              | 1,000,000.00          |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>     | <b>10,790,000</b>    | <b>15,000,000</b>     |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                       |                      |                       |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 65,065,590.00         | <b>25,768,900.00</b> | 98,746,232.00         |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>65,065,590</b>     | <b>25,768,900</b>    | <b>98,746,232</b>     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| OVERHEAD COST                                            |           |          |           |          |                                               |                      |                      |                      |
| 052100100100                                             | 22020101  | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,000,000.00         | 1,200,000            | 1,500,000.00         |
| 052100100100                                             | 22020210  | 70133    | 02101     | 23510800 | Other Utility Charges                         | 650,000.00           | 320,000              | 750,000.00           |
| 052100100100                                             | 22020202  | 70133    | 02101     | 23510800 | Telephone Charges                             | 100,000.00           | 100,000.00           | 200,000.00           |
| 052100100100                                             | 22020301  | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,200,000.00         | 1,600,000            | 1,300,000.00         |
| 052100100100                                             | 22020305  | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 400,000.00           | 200,000              | 300,000.00           |
| 052100100100                                             | 22020402  | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 400,000.00           | 200,000              | 500,000.00           |
| 052100100100                                             | 22020403  | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,000,000.00         | 820,000              | 800,000.00           |
| 052100100100                                             | 22020501  | 70133    | 02101     | 23510800 | Local Training                                | 2,500,000.00         | 2,000,000            | 2,500,000.00         |
| 052100100100                                             | 22040102  | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          | 2,000,000.00         | 1,500,000            | 750,000.00           |
| 052100100100                                             | 22021026  | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 500,000.00           | 900,000              | 1,000,000.00         |
| 052100100100                                             | 22020701  | 70133    | 02101     | 23510800 | Financial Consulting                          | 100,000.00           | 100,000.00           | 500,000.00           |
| 052100100100                                             | 22020709  | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           | 300,000              | 300,000.00           |
| 052100100100                                             | 22020901  | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           | -                    | 100,000.00           |
| 052100100100                                             | 22021007  | 70133    | 02101     | 23510800 | Welfare Packages                              | 550,000.00           | 500,000              | 500,000.00           |
|                                                          | SUB-TOTAL |          |           |          |                                               | 11,000,000           | 9,740,000            | 11,000,000           |
| RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT |           |          |           |          |                                               |                      |                      |                      |
| 021500100100                                             | 21010101  | 70133    | 2101      | 23510800 | CONSOLIDATED SALARY                           | 86,479,406.00        | 64,859,555.00        | 96,792,162.00        |
|                                                          | TOTAL     |          |           |          |                                               | 86,479,406           | 64,859,555           | 96,792,162           |
| OVERHEAD COST                                            |           |          |           |          |                                               |                      |                      |                      |
| 021500100100                                             | 22020101  | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,000,000.00         | 1,000,000            | 2,000,000.00         |
| 021500100100                                             | 22020210  | 70133    | 02101     | 23510800 | Other Utility Charges                         | 700,000.00           | 500,000              | 800,000.00           |
| 021500100100                                             | 22020202  | 70133    | 02101     | 23510800 | Telephone Charges                             | 100,000.00           | 100,000              | 100,000.00           |
| 021500100100                                             | 22020301  | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 500,000.00           | 1,000,000            | 1,000,000.00         |
| 021500100100                                             | 22020305  | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 800,000.00           | 350,000              | 500,000.00           |
| 021500100100                                             | 22020402  | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,000,000.00         | 800,000              | 1,500,000.00         |
| 021500100100                                             | 22020403  | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,000,000.00         | 900,000              | 800,000.00           |
| 021500100100                                             | 22020501  | 70133    | 02101     | 23510800 | Local Training                                | 1,000,000.00         | 850,000              | 1,500,000.00         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                      | 22040102         | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          | 1,000,000.00         | 500,000              | 200,000.00           |
| 021500100100                                      | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 500,000.00           | -                    | 700,000.00           |
| 021500100100                                      | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 100,000.00           | -                    | 200,000.00           |
| 021500100100                                      | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           | -                    | 600,000.00           |
| 021500100100                                      | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           | -                    | 100,000.00           |
| 021500100100                                      | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 700,000.00           | 600,000              | 1,000,000.00         |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>9,000,000</b>     | <b>6,600,000</b>     | <b>11,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 12,840,246.00        | <b>9,630,185.00</b>  | 15,101,676.00        |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>12,840,246</b>    | <b>9,630,185</b>     | <b>15,101,676</b>    |
| <b>OVERHEAD COST</b>                              |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,000,000.00         | 710,000              | 1,800,000.00         |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 1,000,000.00         | 800,000              | 1,200,000.00         |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             | 100,000.00           |                      | 100,000.00           |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,000,000.00         | 900,000              | 800,000.00           |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 1,000,000.00         | 850,000              | 900,000.00           |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,550,000.00         | 1,200,000            | 550,000.00           |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 1,000,000.00         | 870,000              | 1,300,000.00         |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 1,500,000.00         | 1,500,000            | 1,300,000.00         |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          |                      |                      | 1,200,000.00         |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 200,000.00           | 100,000              |                      |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 100,000.00           |                      | 350,000.00           |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 150,000.00           | 60,000               | 400,000.00           |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           |                      | 1,300,000.00         |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 550,000.00           | 400,000              | 800,000.00           |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>9,250,000</b>     | <b>7,390,000</b>     | <b>12,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 32,690,843.00        | <b>24,518,132.00</b> | 42,924,602.00        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>32,690,843</b>    | <b>24,518,132</b>    | <b>42,924,602</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 1,000,000.00         |                      | 1,000,000.00         |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 500,000.00           |                      | 400,000.00           |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             |                      |                      | 100,000.00           |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 600,000.00           |                      | 500,000.00           |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 500,000.00           |                      | 700,000.00           |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 700,000.00           |                      | 500,000.00           |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 50,000.00            |                      |                      |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23510800 | Local Training                                |                      |                      |                      |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          |                      |                      | 600,000.00           |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 500,000.00           |                      |                      |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          |                      |                      | 300,000.00           |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           |                      | 500,000.00           |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           |                      |                      |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 550,000.00           |                      | 400,000.00           |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23510800 | <b>CONSOLIDATED SALARY</b>                    | 19,210,821.00        | <b>6,985,228.00</b>  | 22,210,821.00        |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>19,210,821</b>    | <b>6,985,228</b>     | <b>22,210,821</b>    |
| <b>OVERHEAD COST</b>                                        |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23510800 | Local Travel and Transport- Training          | 200,000.00           |                      | 1,000,000.00         |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23510800 | Other Utility Charges                         | 200,000.00           | 150,000              | 300,000.00           |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23510800 | Telephone Charges                             | 250,000.00           | 100,000.00           | 100,000.00           |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23510800 | Office Materials & Supplies                   | 1,500,000.00         | 185,000              | 2,000,000.00         |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23510800 | Printing of Non-Security Documents            | 800,000.00           | 1,000,000.00         | 800,000.00           |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23510800 | Minor Office Furniture Maintenance            | 1,000,000.00         | 500,000              | 1,000,000.00         |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23510800 | Minor Office Building/ Residential Quarters N | 500,000.00           | 800,000.00           | 100,000.00           |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                 | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                            |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100               | 22020501         | 70133    | 02101     | 23510800 | Local Training                                | 1,450,000.00         | 200,000              | 1,500,000.00         |
| 022000300100               | 22040102         | 70133    | 02101     | 23510800 | Grants to Other Governments- Capital          |                      | 450,000.00           |                      |
| 022000300100               | 22021026         | 70133    | 02101     | 23510800 | Entertainment at Meetings                     | 500,000.00           |                      | 400,000.00           |
| 022000300100               | 22020701         | 70133    | 02101     | 23510800 | Financial Consulting                          | 300,000.00           | 300,000              | 200,000.00           |
| 022000300100               | 22020709         | 70133    | 02101     | 23510800 | Research, Survey and Field Investigation Serv | 500,000.00           | 100,000.00           | 100,000.00           |
| 022000300100               | 22020901         | 70133    | 02101     | 23510800 | Bank Charges (other than Interest)            | 100,000.00           |                      | 500,000.00           |
| 022000300100               | 22021007         | 70133    | 02101     | 23510800 | Welfare Packages                              | 550,000.00           | 200,000.00           |                      |
|                            | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>7,850,000</b>     | <b>3,985,000</b>     | <b>8,000,000</b>     |
| <b>8,000,00</b>            |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100               | 22021029         | 70133    | 02101     | 23510800 | Contingencies/Miscellaneous                   | 481,212,211          | 302054806.7          | 460,000,000          |
|                            | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>481,212,211</b>   | <b>302,054,807</b>   | <b>460,000,000</b>   |
| <b>Total Overhead cost</b> |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>86,798,943</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>     |                  |          |           |          |                                               | <b>737,661,502</b>   | <b>131,762,000</b>   | <b>1,267,556,601</b> |
| <b>GRAND TOTAL</b>         |                  |          |           |          |                                               | <b>1,338,873,713</b> | <b>520,615,750</b>   | <b>1,847,556,601</b> |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                         |              |       |       |          |                                      |                   |                   |                   |
|--------------------------------------------------------------------|--------------|-------|-------|----------|--------------------------------------|-------------------|-------------------|-------------------|
| <b>JAKUSKO LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |       |       |          |                                      |                   |                   |                   |
| 011100100100                                                       | 21010101     | 70133 | 2101  | 23530900 | CONSOLIDATED SALARY                  | 80,710,220        | 23,567,890.00     | 80,710,220        |
| 011100100100                                                       | <b>TOTAL</b> |       |       |          |                                      | <b>80,710,220</b> | <b>23,567,890</b> | <b>80,710,220</b> |
| 011100100100                                                       |              |       |       |          | <b>OVERHEAD COST</b>                 |                   |                   |                   |
| 011100100100                                                       | 22020102     | 70133 | 02101 | 23530900 | Local Travel and Transport- Others   | 1,050,000         | 787,500           | 1,050,000         |
| 011100100100                                                       | 22020210     | 70133 | 02101 | 23530900 | Other Utility Charges                | 400,000           | 300,000           | 400,000           |
| 011100100100                                                       | 22021026     | 70133 | 02101 | 23530900 | Entertainment at Meetings            | 500,000           | 375,000           | 1,500,000         |
| 011100100100                                                       | 22020101     | 70133 | 02101 | 23530900 | Local Travel and Transport- Training | 1,200,000         | 900,000           | 1,200,000         |
| 011100100100                                                       | 22020201     | 70133 | 02101 | 23530900 | Electricity Charges                  | 200,000           | 150,000           | 200,000           |
| 011100100100                                                       | 22020202     | 70133 | 02101 | 23530900 | Telephone Charges                    | 100,000           | 75,000            | 100,000           |
| 011100100100                                                       | 22020301     | 70133 | 02101 | 23530900 | Office Materials & Supplies          | 1,100,000         | 825,000           | 1,100,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents                      | 1,600,000            | 1,200,000            | 1,600,000            |
| 011100100100                                         | 22020307         | 70133    | 02101     | 23530900 | Drugs/ Laboratory/ Medical Supplies                     | 800,000              | 600,000              | 800,000              |
| 011100100100                                         | 22020311         | 70133    | 02101     | 23530900 | Food Stuffs/ Catering Materials and Supplies            | 750,000              | 562,500              | 750,000              |
| 011100100100                                         | 22020312         | 70133    | 02101     | 23530900 | Computer Materials & Supplies                           | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100                                         | 22020401         | 70133    | 02101     | 23530900 | Minor Motor Vehicle/ Transport Equipment                | 1,200,000            | 900,000              | 1,200,000            |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance                      | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters Maintenance | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23530900 | Minor Office/ IT Equipment Maintenance                  | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23530900 | Minor Plants/ Generators Maintenance                    | 450,000              | 337,500              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23530900 | Other Maintenance Services                              | 1,350,000            | 1,012,500            | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23530900 | Minor Street Lightings Maintenance                      | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23530900 | Local Training                                          | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                                    | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23530900 | Information Technology Consulting                       | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23530900 | Engineering Services                                    | 300,000              | 225,000              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23530900 | Surveying Services                                      | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Services       | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)                      | 100,000              | 75,000               | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                                        | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23530900 | Subscriptions to Professional Bodies                    | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>20,000,000</b>    |                      | <b>21,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                              | <b>35,161,523</b>    | <b>26,371,142</b>    | <b>35,161,523</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                                         | <b>35,161,523</b>    | <b>26,371,142</b>    | <b>35,161,523</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training                    | 1,550,000            | 1,162,500            | 1,550,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                                   | 200,000              | 150,000              | 200,000              |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                                       | 150,000              | 112,500              | 150,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                       |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,400,000             | 1,050,000            | 1,400,000             |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 400,000               | 300,000              | 400,000               |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 1,500,000             | 1,125,000            | 1,500,000             |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,700,000             | 1,275,000            | 1,700,000             |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 400,000               | 300,000              | 400,000               |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 1,000,000             | 750,000              | 1,000,000             |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 600,000               | 450,000              | 600,000               |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 500,000               | 375,000              | 500,000               |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                       |                      |                       |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                    | <b>104,716,873</b>    | <b>78,537,654.50</b> | <b>103,871,742.31</b> |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>104,716,872.66</b> | <b>78,537,654.50</b> | <b>103,871,742.31</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,800,000             | 1,350,000            | 1,800,000             |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 500,000               | 375,000              | 500,000               |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 200,000               | 150,000              | 200,000               |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,150,000             | 862,500              | 1,150,000             |
| 011200100100                                          | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 500,000               | 375,000              | 500,000               |
| 011200100100                                          | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 650,000               | 487,500              | 650,000               |
| 011200100100                                          | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,750,000             | 1,312,500            | 1,750,000             |
| 011200100100                                          | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 300,000               | 225,000              | 300,000               |
| 011200100100                                          | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 1,350,000             | 1,012,500            | 1,350,000             |
| 011200100100                                          | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 011200100100                                          | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 011200100100                                          | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 011200100100                                          | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 1,000,000             | 750,000              | 1,000,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                       |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23530900 | CONSOLIDATED SALARY                           | 232,757,661.06        | 174,568,245.80       | 272,757,661.06        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>232,757,661</b>    | <b>174,568,246</b>   | <b>272,757,661</b>    |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                       |                      |                       |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,800,000             | 1,350,000            | 1,800,000             |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 1,000,000             | 750,000              | 1,000,000             |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 500,000               | 375,000              | 500,000               |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 700,000               | 525,000              | 700,000               |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 650,000               | 487,500              | 650,000               |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 1,650,000             | 1,237,500            | 1,650,000             |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,750,000             | 1,312,500            | 1,750,000             |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 350,000               | 262,500              | 350,000               |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 012500100100                                                    | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 600,000               | 450,000              | 600,000               |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b>          |                  |          |           |          |                                               |                       |                      |                       |
| 051700100100                                                    | 21010101         | 70133    | 2101      | 23530900 | CONSOLIDATED SALARY                           | 100,097,393.85        |                      | 267,122,455.85        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>100,097,393.85</b> | <b>-</b>             | <b>267,122,455.85</b> |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                       |                      |                       |
| 051700100100                                                    | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,300,000             | 975,000              | 1,300,000             |
| 051700100100                                                    | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 100,000               | 75,000               | 100,000               |
| 051700100100                                                    | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 500,000               | 375,000              | 500,000               |
| 051700100100                                                    | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 600,000               | 450,000              | 600,000               |
| 051700100100                                                    | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 650,000               | 487,500              | 650,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 051700100100                                    | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 550,000              | 412,500              | 550,000              |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 650,000              | 487,500              | 650,000              |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 200,000              | 150,000              | 200,000              |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | 4,000,000            | 3,000,000            | 4,000,000            |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000              |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 300,000              | 225,000              | 300,000              |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                    | <b>58,858,436.31</b> | 44,143,827.23        | <b>78,858,436.31</b> |
|                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>58,858,436.31</b> | <b>44,143,827.23</b> | <b>78,858,436.31</b> |
| <b>OVERHEAD COST</b>                            |                  |          |           |          |                                               |                      |                      |                      |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 100,000              | 75,000.00            | 100,000              |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 200,000              | 150,000.00           | 200,000              |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 1,000,000            | 750,000.00           | 1,000,000            |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500.00         | 1,950,000            |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,500,000            |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | 5,000,000            | 3,750,000.00         | 5,000,000            |
| 022000100100                                    | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 350,000              | 262,500.00           | 350,000              |
| 022000100100                                    | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 200,000              | 150,000.00           | 200,000              |
| 022000100100                                    | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 500,000              |
| 022000100100                                    | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 100,000              |
| 022000100100                                    | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 600,000              | 450,000.00           | 600,000              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23530900 | CONSOLIDATED SALARY                           | 213,407,133          | 160,055,349.92       | 293,407,133          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>213,407,133</b>   | <b>160,055,350</b>   | <b>293,407,133</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 150,000              | 112,500              | 150,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,200,000            | 900,000              | 1,200,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 400,000              | 300,000              | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23530900 | CONSOLIDATED SALARY                           | 219,378,098          | 164,533,573.50       | 289,378,098          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>219,378,098</b>   | <b>164,533,574</b>   | <b>289,378,098</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 3,500,000            | 2,625,000            | 3,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 700,000              | 525,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,100,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 021500100100                                  | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                  | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                  | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>14,550,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                    | <b>108,168,176</b>   |                      | <b>198,168,176</b>   |
|                                               | <b>TOTAL</b>     |          |           |          |                                               | <b>108,168,176</b>   | <b>-</b>             | <b>198,168,176</b>   |
| <b>OVERHEAD COST</b>                          |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,000,000            |                      |                      |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 1,000,000            | 750,000.00           |                      |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | 100,000              | 75,000.00            | 1,000,000            |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 1,550,000            | 1,162,500.00         | 1,550,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000.00         | 1,550,000            |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 700,000              | 525,000.00           | 1,400,000            |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000.00           | 700,000              |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | 1,500,000            | 1,125,000.00         | 1,000,000            |
| 023400100100                                  | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | -                    | -                    | 1,500,000            |
| 023400100100                                  | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 500,000              | 375,000.00           | -                    |
| 023400100100                                  | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | 100,000              | 75,000.00            | 500,000              |
| 023400100100                                  | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000.00           | 100,000              |
| 023400100100                                  | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000.00            | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                                                | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 550,000              | 412,500.00           | 200,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>6,750,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b>           |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                    | <b>66,477,915</b>    |                      | <b>86,477,915</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>66,477,915</b>    |                      | <b>86,477,915</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,000,000            |                      |                      |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 500,000              | 375,000              | 1,000,000            |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | -                    | -                    | 500,000              |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 600,000              | 450,000              | -                    |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 500,000              | 375,000              | 600,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 500,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 700,000              |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | -                    | -                    | 50,000               |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 500,000              | 375,000              | -                    |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | -                    | -                    | 500,000              |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | -                    |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 500,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 550,000              | 412,500              | 100,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,000,000</b>     | <b>4,450,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530900 | <b>CONSOLIDATED SALARY</b>                    | <b>16,619,479</b>    | 12,464,609.08        | <b>26,619,479</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>16,619,479</b>    | <b>12,464,609</b>    | <b>26,619,479</b>    |
| <b>OVERHEAD COST</b>                                        |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23530900 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23530900 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23530900 | Telephone Charges                             | -                    | -                    | -                    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020301         | 70133    | 02101     | 23530900 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 022000300100                     | 22020305         | 70133    | 02101     | 23530900 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020402         | 70133    | 02101     | 23530900 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 022000300100                     | 22020403         | 70133    | 02101     | 23530900 | Minor Office Building/ Residential Quarters M | 50,000               | 37,500               | 50,000               |
| 022000300100                     | 22020501         | 70133    | 02101     | 23530900 | Local Training                                | -                    | -                    | -                    |
| 022000300100                     | 22040102         | 70133    | 02101     | 23530900 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                     | 22021026         | 70133    | 02101     | 23530900 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23530900 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                     | 22020709         | 70133    | 02101     | 23530900 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23530900 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23530900 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23530900 | Contingencies/Miscellaneous                   | 659,801,474          | 494,851,105.50       | 559,801,474          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>659,801,474</b>   | <b>494,851,106</b>   | <b>559,801,474</b>   |
| <b>Total Overhead Cost</b>       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>73,500,000</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                               | <b>1,236,352,907</b> | <b>684,242,292</b>   | <b>1,732,532,839</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                               | <b>2,016,154,381</b> | <b>1,252,593,398</b> | <b>2,412,334,313</b> |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                          |              |       |       |          |                                    |                   |                   |                   |
|---------------------------------------------------------------------|--------------|-------|-------|----------|------------------------------------|-------------------|-------------------|-------------------|
| <b>KARASUWA LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |       |       |          |                                    |                   |                   |                   |
| 011100100100                                                        | 21010101     | 70133 | 2101  | 23530100 | CONSOLIDATED SALARY                | 27,033,120        | 20,252,340        | 32,439,744        |
| 011100100100                                                        | <b>TOTAL</b> |       |       |          |                                    | <b>27,033,120</b> | <b>20,252,340</b> | <b>32,439,744</b> |
| <b>OVERHEAD COST</b>                                                |              |       |       |          |                                    |                   |                   |                   |
| 011100100100                                                        | 22020102     | 70133 | 02101 | 23530100 | Local Travel and Transport- Others | 1,050,000         | 1,050,000         | 1,050,000         |
| 011100100100                                                        | 22020210     | 70133 | 02101 | 23530100 |                                    | 400,000           | 390,000           | 400,000           |
| 011100100100                                                        | 22021026     | 70133 | 02101 | 23530100 | Entertainment at Meetings          | 500,000           | 500,000           | 500,000           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training                    | 1,200,000            | 1,200,000            | 1,200,000            |
| 011100100100                                         | 22020201         | 70133    | 02101     | 23530100 | Electricity Charges                                     | 200,000              | 200,000              | 200,000              |
| 011100100100                                         | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                                       | 100,000              | 100,000              | 100,000              |
| 011100100100                                         | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                             | 1,100,000            | 1,100,000            | 1,100,000            |
| 011100100100                                         | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents                      | 1,600,000            | 1,000,000            | 1,600,000            |
| 011100100100                                         | 22020307         | 70133    | 02101     | 23530100 | Drugs/ Laboratory/ Medical Supplies                     | 800,000              | 500,000              | 800,000              |
| 011100100100                                         | 22020311         | 70133    | 02101     | 23530100 | Food Stuffs/ Catering Materials and Supplies            | 750,000              | 750,000              | 750,000              |
| 011100100100                                         | 22020312         | 70133    | 02101     | 23530100 | Computer Materials & Supplies                           | 1,500,000            | 700,000              | 1,500,000            |
| 011100100100                                         | 22020401         | 70133    | 02101     | 23530100 | Minor Motor Vehicle/ Transport Equipment Maintenance    | 1,200,000            | 1,200,000            | 1,200,000            |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance                      | 500,000              | 400,000              | 500,000              |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters Maintenance | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23530100 | Minor Office/ IT Equipment Maintenance                  | 500,000              |                      | 500,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23530100 | Minor Plants/ Generators Maintenance                    | 450,000              | 200,000              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23530100 | Other Maintenance Services                              | 1,350,000            | 1,250,000            | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23530100 | Minor Street Lightings Maintenance                      | 1,500,000            |                      | 1,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23530100 | Local Training                                          | 500,000              |                      | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                                    | 200,000              |                      | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23530100 | Information Technology Consulting                       | 1,000,000            |                      | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23530100 | Engineering Services                                    | 300,000              |                      | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23530100 | Surveying Services                                      | 500,000              |                      | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Services       | 500,000              |                      | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)                      | 100,000              | 100,000              | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                                        | 1,000,000            | 800,000              | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23530100 | Subscriptions to Professional Bodies                    | 1,000,000            |                      | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>20,000,000</b>    | <b>11,590,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                              | <b>30,011,311</b>    | <b>22,508,483</b>    | <b>36,013,573</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                                         | <b>30,011,311</b>    | <b>22,508,483</b>    | <b>36,013,573</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,550,000            | 1,500,000            | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 200,000              | 200,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 50,000               |                      | 50,000               |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,400,000            | 1,400,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 400,000              | 350,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000            | 1,000,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 2,000,000            | 1,500,000            | 2,000,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 100,000              |                      | 100,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,100,000            | 1,000,000            | 1,100,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 600,000              |                      | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 50,000               |                      | 50,000               |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 450,000              | 550,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,400,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>36,781,233.65</b> | <b>27,585,925.24</b> | <b>44,137,480.38</b> |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>36,781,233.65</b> | <b>27,585,925.24</b> | <b>44,137,480.38</b> |
| <b>OVERHEAD COST</b>                                  |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,800,000            | 1,790,000            | 1,800,000            |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 480,000              | 500,000              |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 50,000               |                      | 50,000               |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,300,000            | 1,250,000            | 1,300,000            |
| 011200100100                                          | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              |                      | 500,000              |
| 011200100100                                          | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 650,000              | 500,000              | 650,000              |
| 011200100100                                          | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,850,000            | 1,560,000            | 1,850,000            |
| 011200100100                                          | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 200,000              |                      | 200,000              |
| 011200100100                                          | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,400,000            | 1,300,000            | 1,400,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                     |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              |                      | 200,000               |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000               |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 50,000               |                      | 50,000                |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 1,000,000            | 500,000.00           | 1,000,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,380,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 133,114,232          | 99,835,674           | 159,743,078           |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>133,114,232</b>   | <b>99,835,674</b>    | <b>159,743,078</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,800,000            | 1,750,000            | 1,800,000             |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 1,400,000            | 1,350,000            | 1,400,000             |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              |                      | 100,000               |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 700,000              | 520,000              | 700,000               |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 650,000              |                      | 650,000               |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,650,000            | 650,000              | 1,650,000             |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,000,000            | 1,750,000             |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 200,000              |                      | 200,000               |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 350,000              | 250,000              | 350,000               |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              |                      | 200,000               |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000               |
| 012500100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 50,000               |                      | 50,000                |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 650,000              | 300,000              | 650,000               |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>5,820,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b>          |                  |          |           |          |                                               |                      |                      |                       |
| 051700100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 86,567,763.05        | 6,425,822.29         | 103,881,315.66        |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>86,567,763.05</b> | <b>6,425,822.29</b>  | <b>103,881,315.66</b> |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 051700100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,300,000            | 1,250,000            | 1,300,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|-------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                 |                  |          |           |          |                                               | ₦                     | ₦                     | ₦                     |
| 051700100100                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 550,000               | 500,000               | 550,000               |
| 051700100100                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 50,000                |                       | 50,000                |
| 051700100100                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000               | 300,000               | 600,000               |
| 051700100100                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 650,000               |                       | 650,000               |
| 051700100100                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 550,000               | 400,000               | 550,000               |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 650,000               | 520,000               | 650,000               |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 200,000               | 170,000               | 200,000               |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 3,000,000             |                       | 3,000,000             |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,350,000             | 1,250,000             | 1,350,000             |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000               |                       | 200,000               |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000               |                       | 500,000               |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | -                     |                       |                       |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 400,000               | 250,000               | 400,000               |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>4,640,000</b>      | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                               |                       |                       |                       |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 156,891,484.05        | 117,668,613.04        | 188,269,780.86        |
|                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>156,891,484.05</b> | <b>117,668,613.04</b> | <b>188,269,780.86</b> |
| <b>OVERHEAD COST</b>                            |                  |          |           |          |                                               |                       |                       |                       |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000             | 850,000               | 1,000,000             |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 100,000               | 60,000                | 100,000               |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 200,000               |                       | 200,000               |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,000,000             | 760,000               | 1,000,000             |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,000,000             | 600,000               | 1,000,000             |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000             | 1,200,000             | 1,500,000             |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,950,000             | 1,000,000             | 1,950,000             |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000             | 980,000               | 1,500,000             |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 5,000,000             |                       | 5,000,000             |
| 022000100100                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 350,000               | 250,000               | 350,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|-----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                     | ₦                    |
| 022000100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              |                       | 200,000              |
| 022000100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                       | 500,000              |
| 022000100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              |                       | 100,000              |
| 022000100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 600,000              | 230,000               | 600,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>5,930,000</b>      | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                       |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>150,052,153</b>   | <b>112,539,114.75</b> | <b>200,417,827</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>150,052,153</b>   | <b>112,539,115</b>    | <b>200,417,827</b>   |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                      |                       |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 500,000              | 450,000               | 500,000              |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 250,000              | 200,000               | 250,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | -                    |                       |                      |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,200,000            | 953,000               | 1,200,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            |                       | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 400,000              | 300,000               | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,000,000            | 730,000               | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 960,000               | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 2,000,000            |                       | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 600,000              | 360,000               | 600,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | -                    |                       |                      |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              | 230000                | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 50,000               | 320,000               | 50,000               |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 600,000              | 500,000               | 600,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>5,003,000</b>      | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                       |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>114,094,192</b>   | <b>85,570,644</b>     | <b>166,913,030</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>114,094,192</b>   | <b>85,570,644</b>     | <b>166,913,030</b>   |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                      |                       |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 3,500,000            | 3,000,000            | 3,500,000            |
| 021500100100                                  | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 800,000              | 750,000              | 800,000              |
| 021500100100                                  | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | -                    |                      |                      |
| 021500100100                                  | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,550,000            | 860,000              | 1,550,000            |
| 021500100100                                  | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            | 500,000              | 1,400,000            |
| 021500100100                                  | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 1,500,000            | 1,000,000            | 1,500,000            |
| 021500100100                                  | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,000,000            | 980,000              | 1,000,000            |
| 021500100100                                  | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,200,000            | 1,500,000            |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | 1,000,000            |                      | 1,000,000            |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 600,000              | 500,000              |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 100,000              |                      | 100,000              |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 450,000              | 350,000              | 450,000              |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 50,000               |                      | 50,000               |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 650,000              | 520,000              | 650,000              |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>14,000,000</b>    | <b>9,760,000</b>     | <b>14,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | 94,487,855           | 70,865,891.25        | <b>143,385,433</b>   |
|                                               | <b>TOTAL</b>     |          |           |          |                                               | <b>94,487,855</b>    | <b>70,865,891</b>    | <b>143,385,433</b>   |
| <b>OVERHEAD COST</b>                          |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 1,000,000            | 1,000,000            |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 1,000,000            | 990,000              | 1,000,000            |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             | 100,000              | 50000                | 100,000              |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 1,550,000            | 680,000              | 1,550,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 1,400,000            |                      | 1,400,000            |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 600,000              | 550,000              | 600,000              |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 1,100,000            | 980,000              | 1,100,000            |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23530100 | Local Training                                | 1,500,000            | 1,400,000            | 1,500,000            |
| 023400100100                                  | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | -                    |                      |                      |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                                                | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 1,000,000            | 690,000              | 1,000,000            |
| 023400100100                                                | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | 100,000              |                      | 100,000              |
| 023400100100                                                | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 023400100100                                                | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 023400100100                                                | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 250,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,500,000</b>    | <b>6,590,000</b>     | <b>10,500,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b>           |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>43,784,534</b>    | 32,838,400.50        | <b>72,541,441</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>43,784,534</b>    | <b>32,838,401</b>    | <b>72,541,441</b>    |
| <b>OVERHEAD COST</b>                                        |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 900,000              | 850,000              | 900,000              |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23530100 | Other Utility Charges                         | 600,000              | 450,000              | 600,000              |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23530100 | Telephone Charges                             |                      |                      |                      |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000              | 520,000              | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              | 380,000              | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 600,000              | 500,000              | 600,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 150,000              |                      | 150,000              |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23530100 | Local Training                                |                      |                      |                      |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          |                      |                      |                      |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 900,000              | 700,000              | 900,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530100 | Financial Consulting                          | -                    |                      |                      |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | -                    |                      |                      |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 500,000              |                      | 500,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              | 290,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,300,000</b>     | <b>3,690,000</b>     | <b>5,300,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530100 | <b>CONSOLIDATED SALARY</b>                    | <b>13,164,516</b>    | 9,873,387            | <b>30,797,419</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>13,164,516</b>    | <b>9,873,387</b>     | <b>30,797,419</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| OVERHEAD COST                                               |           |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 22020101  | 70133    | 02101     | 23530100 | Local Travel and Transport- Training          | 1,000,000            | 980,000              | 1,000,000            |
| 022000300100                                                | 22020210  | 70133    | 02101     | 23530100 | Other Utility Charges                         | 500,000              | 400,000              | 500,000              |
| 022000300100                                                | 22020202  | 70133    | 02101     | 23530100 | Telephone Charges                             | -                    |                      |                      |
| 022000300100                                                | 22020301  | 70133    | 02101     | 23530100 | Office Materials & Supplies                   | 600,000              |                      | 600,000              |
| 022000300100                                                | 22020305  | 70133    | 02101     | 23530100 | Printing of Non-Security Documents            | 500,000              |                      | 500,000              |
| 022000300100                                                | 22020402  | 70133    | 02101     | 23530100 | Minor Office Furniture Maintenance            | 700,000              |                      | 700,000              |
| 022000300100                                                | 22020403  | 70133    | 02101     | 23530100 | Minor Office Building/ Residential Quarters N | 50,000               |                      | 50,000               |
| 022000300100                                                | 22020501  | 70133    | 02101     | 23530100 | Local Training                                | -                    |                      |                      |
| 022000300100                                                | 22040102  | 70133    | 02101     | 23510200 | Grants to Other Governments- Capital          | -                    |                      |                      |
| 022000300100                                                | 22021026  | 70133    | 02101     | 23530100 | Entertainment at Meetings                     | 500,000              | 400,000              | 500,000              |
| 022000300100                                                | 22020701  | 70133    | 02101     | 23530100 | Financial Consulting                          | 200,000              |                      | 200,000              |
| 022000300100                                                | 22020709  | 70133    | 02101     | 23530100 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 022000300100                                                | 22020901  | 70133    | 02101     | 23530100 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 022000300100                                                | 22021007  | 70133    | 02101     | 23530100 | Welfare Packages                              | 550,000              |                      | 550,000              |
|                                                             | SUB-TOTAL |          |           |          |                                               | 5,200,000            | 1,780,000            | 5,200,000            |
| MISCELLANEOUS EXPENDITURE                                   |           |          |           |          |                                               |                      |                      |                      |
| 022000200100                                                | 22021029  | 70133    | 02101     | 23510200 | Contingencies/Miscellaneous                   | 457,095,357          | 354,002,360          | 831,014,502          |
| 022000200100                                                | 22021029  | 70133    | 02101     | 23510200 | Contingencies/Miscellaneous                   | 457,095,357          | 354,002,360          | 831,014,502          |
|                                                             | SUB-TOTAL |          |           |          |                                               | 457,095,357          | 354,002,360          | 831,014,502          |
| Total Overhead Cost                                         |           |          |           |          |                                               | 120,000,000          | 69,583,000           | 120,000,000          |
| Total Personnel                                             |           |          |           |          |                                               | 885,982,394          | 605,964,295          | 1,178,540,123        |
| GRAND TOTAL                                                 |           |          |           |          |                                               | 1,463,077,751        | 1,029,549,655        | 2,129,554,625        |
| 011100100100 OFFICE OF THE CHAIRMAN                         |           |          |           |          |                                               |                      |                      |                      |
| MACHINA LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |           |          |           |          |                                               |                      |                      |                      |
| 011100100100                                                | 21010101  | 70133    | 2101      | 23530110 | CONSOLIDATED SALARY                           | 22,457,715           | 16,843,286           | 26,949,258           |
| 011100100100                                                | TOTAL     |          |           |          |                                               | 22,457,715           | 16,843,286           | 26,949,258           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE   | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------|-----------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|              |           |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100 |           |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 011100100100 | 21020103  | 70133    | 02101     | 23530110 | Transport                                               | 1,050,000            | 1,050,000            | 1,050,000            |
| 011100100100 | 21020104  | 70133    | 02101     | 23530110 | Utility                                                 | 400,000              | 400,000              | 400,000              |
| 011100100100 | 21020105  | 70133    | 02101     | 23530110 | Entertainment                                           | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020101  | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 200,000              | 200,000              | 200,000              |
| 011100100100 | 22020201  | 70133    | 02101     | 23530110 | Electricity Charges                                     | 200,000              | 200,000              | 200,000              |
| 011100100100 | 22020202  | 70133    | 02101     | 23530110 | Telephone Charges                                       | 100,000              | 100,000              | 100,000              |
| 011100100100 | 22020301  | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 100,000              | 100,000              | 100,000              |
| 011100100100 | 22020305  | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 600,000              | 600,000              | 600,000              |
| 011100100100 | 22020307  | 70133    | 02101     | 23530110 | Drugs/ Laboratory/ Medical Supplies                     | 800,000              | 800,000              | 800,000              |
| 011100100100 | 22020311  | 70133    | 02101     | 23530110 | Food Stuffs/ Catering Material & Supplies               | 750,000              | 750,000              | 750,000              |
| 011100100100 | 22020312  | 70133    | 02101     | 23530110 | Computer Materials & Supplies                           | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020401  | 70133    | 02101     | 23530110 | Minor Motor Vehicle/ Transport Equipment Maintenance    | 200,000              | 200,000              | 200,000              |
| 011100100100 | 22020402  | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020403  | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 200,000              | 200,000              | 200,000              |
| 011100100100 | 22020404  | 70133    | 02101     | 23530110 | Minor Office/ IT Equipment Maintenance                  | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020405  | 70133    | 02101     | 23530110 | Minor Plants/ Generators Maintenance                    | 450,000              | 450,000              | 450,000              |
| 011100100100 | 22020406  | 70133    | 02101     | 23530110 | Other Maintenance Services                              | 350,000              | 350,000              | 350,000              |
| 011100100100 | 22020410  | 70133    | 02101     | 23530110 | Minor Street Lightings Maintenance                      | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020501  | 70133    | 02101     | 23530110 | Local Training                                          | 500,000              | 500,000              | 500,000              |
| 011100100100 | 22020701  | 70133    | 02101     | 23530110 | Financial Consulting                                    | 200,000              | 200,000              | 200,000              |
| 011100100100 | 22020702  | 70133    | 02101     | 23530110 | Information Technology Consulting                       | 1,000,000            | 1,000,000            | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020704         | 70133    | 02101     | 23530110 | Engineering Services                                    | 300,000              |                      | 300,000              |
| 011100100100                                          | 22020706         | 70133    | 02101     | 23530110 | Surveying Services                                      | 500,000              |                      | 500,000              |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              |                      | 500,000              |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 500,000              | 500,000              | 500,000              |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23530110 | Subscriptions to Professional Bodies                    | 1,000,000            | 1,000,000            | 1,000,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>12,500,000</b>    | <b>11,100,000</b>    | <b>12,500,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                                         |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                              | <b>21,812,624</b>    | <b>16,359,468</b>    | <b>26,175,149</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                                         | <b>21,812,624</b>    | <b>16,359,468</b>    | <b>26,175,149</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 1,550,000            | 1,550,000            | 1,550,000            |
| 011101300100                                          | 21020104         | 70133    | 02101     | 23530110 | Utility                                                 | 200,000              | 200,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                                       | 150,000              | 150,000              | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 1,400,000            | 1,400,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 400,000              |                      | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 1,500,000            | 1,500,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 1,700,000            | 1,700,000            | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | 400,000              |                      | 400,000              |
| 011101300100                                          | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 1,000,000            | 1,000,000            | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | 600,000              |                      | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              |                      | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 500,000              |                      | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                                         |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 011200100100                                             | 21010101  | 70133    | 2101      | 23530110 | CONSOLIDATED SALARY                                     | 84,537,385.00        | 63,403,039           | 101,444,862.00       |
|                                                          | TOTAL     |          |           |          |                                                         | 84,537,385.00        | 63,403,038.75        | 101,444,862.00       |
|                                                          |           |          |           |          | OVERHEAD COST                                           |                      |                      |                      |
| 011200100100                                             | 22020101  | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 1,800,000            | 1,800,000            | 1,800,000            |
| 011200100100                                             | 21020104  | 70133    | 02101     | 23530110 | Utility                                                 | 500,000              | 500,000              | 500,000              |
| 011200100100                                             | 22020202  | 70133    | 02101     | 23530110 | Telephone Charges                                       | 200,000              | 200,000              | 200,000              |
| 011200100100                                             | 22020301  | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 1,150,000            | 1,150,000            | 1,150,000            |
| 011200100100                                             | 22020305  | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 500,000              |                      | 500,000              |
| 011200100100                                             | 22020402  | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 650,000              | 650,000              | 650,000              |
| 011200100100                                             | 22020403  | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 1,750,000            | 1,750,000            | 1,750,000            |
| 011200100100                                             | 22020501  | 70133    | 02101     | 23530110 | Local Training                                          | 300,000              | 300,000              | 300,000              |
| 011200100100                                             | 21020105  | 70133    | 02101     | 23530110 | Entertainment                                           | 1,350,000            | 1,350,000            | 1,350,000            |
| 011200100100                                             | 22020701  | 70133    | 02101     | 23530110 | Financial Consulting                                    | 200,000              |                      | 200,000              |
| 011200100100                                             | 22020709  | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              |                      | 500,000              |
| 011200100100                                             | 22020901  | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 011200100100                                             | 22021007  | 70133    | 02101     | 23530110 | Welfare Packages                                        | 1,000,000            | 1,000,000            | 1,000,000            |
|                                                          | SUB-TOTAL |          |           |          |                                                         | 10,000,000           | 8,700,000            | 10,000,000           |
| RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT |           |          |           |          |                                                         |                      |                      |                      |
| 012500100100                                             | 21010101  | 70133    | 2101      | 23530110 | CONSOLIDATED SALARY                                     | 90,420,860           | 67,815,645           | 158,505,032          |
|                                                          | TOTAL     |          |           |          |                                                         | 90,420,860           | 67,815,645           | 158,505,032          |
|                                                          |           |          |           |          | OVERHEAD COST                                           |                      |                      |                      |
| 012500100100                                             | 22020101  | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 2,800,000            | 2,800,000            | 2,800,000            |
| 012500100100                                             | 21020104  | 70133    | 02101     | 23530110 | Utility                                                 | 1,000,000            | 1,000,000            | 1,000,000            |
| 012500100100                                             | 22020202  | 70133    | 02101     | 23530110 | Telephone Charges                                       | 1,500,000            | 1,500,000            | 1,500,000            |
| 012500100100                                             | 22020301  | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 1,700,000            | 1,700,000            | 1,700,000            |
| 012500100100                                             | 22020305  | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 650,000              | 650,000              | 650,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|-----------------------|
|                                                        |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                     |
| 012500100100                                           | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 2,650,000            | 2,650,000            | 2,650,000             |
| 012500100100                                           | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 2,750,000            | 2,750,000            | 2,750,000             |
| 012500100100                                           | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | 200,000              | 200,000              | 200,000               |
| 012500100100                                           | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 350,000              | 350,000              | 350,000               |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | 200,000              |                      | 200,000               |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 1,000,000            |                      | 1,000,000             |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 200,000              |                      | 200,000               |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 1,000,000            | 1,000,000            | 1,000,000             |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>16,000,000</b>    | <b>14,600,000</b>    | <b>16,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                                         |                      |                      |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                              | <b>92,696,982.89</b> | 69,522,737           | <b>125,236,379.46</b> |
|                                                        | <b>TOTAL</b>     |          |           |          |                                                         | <b>92,696,982.89</b> | <b>69,522,737.16</b> | <b>125,236,379.46</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 1,300,000            | 1,300,000            | 1,300,000             |
| 051700100100                                           | 21020104         | 70133    | 02101     | 23530110 | Utility                                                 | 100,000              | 100,000              | 100,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                                       | 500,000              | 500,000              | 500,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 600,000              | 600,000              | 600,000               |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 650,000              |                      | 650,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 550,000              | 550,000              | 550,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 650,000              | 650,000              | 650,000               |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | 200,000              | 200,000              | 200,000               |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital                    | 3,000,000            |                      | 3,000,000             |
| 051700100100                                           | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 350,000              | 350,000              | 350,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | 200,000              |                      | 200,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 051700100100                                                | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              | 500,000              | 500,000              |
| 051700100100                                                | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 051700100100                                                | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 300,000              | 300,000              | 300,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>9,000,000</b>     | <b>5,050,000</b>     | <b>9,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>             |                  |          |           |          |                                                         |                      |                      |                      |
| 022000100100                                                | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                              | <b>63,747,440.00</b> | 47,810,580           | <b>96,496,928.00</b> |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>63,747,440.00</b> | <b>47,810,580.00</b> | <b>96,496,928.00</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 2,000,000            | 2,000,000            | 2,000,000            |
| 022000100100                                                | 21020104         | 70133    | 02101     | 23530110 | Utility                                                 | 100,000              | 100,000              | 100,000              |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                                       | 200,000              | 200,000              | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 2,000,000            | 2,000,000            | 2,000,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 2,000,000            | 2,000,000            | 2,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 2,500,000            | 1,500,000            | 2,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 1,950,000            | 1,050,000            | 1,950,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | 1,500,000            | 1,450,000            | 1,500,000            |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital                    | 5,000,000            |                      | 5,000,000            |
| 022000100100                                                | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 350,000              | 350,000              | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | 200,000              | 200,000              | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              | 450,000              | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              | 100,000              | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 600,000              | 500,000              | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>19,000,000</b>    | <b>11,900,000</b>    | <b>19,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                              | <b>93,147,011</b>    | 69,860,258           | <b>161,776,413</b>   |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>93,147,011</b>    | <b>69,860,258</b>    | <b>161,776,413</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training          | 1,000,000            | 1,000,000            | 1,000,000            |
| 052100100100                                                    | 21020104         | 70133    | 02101     | 23530110 | Utility                                       | 150,000              | 150,000              | 150,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                             | 100,000              |                      | 100,000              |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                   | 1,600,000            | 1,600,000            | 1,600,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents            | 2,400,000            |                      | 2,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance            | 400,000              | 400,000              | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters N | 2,000,000            | 2,000,000            | 2,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23530110 | Local Training                                | 1,500,000            |                      | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital          | 2,000,000            |                      | 2,000,000            |
| 052100100100                                                    | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                 | 100,000              | 100,000              | 100,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                          | 100,000              |                      | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                              | 550,000              | 550,000              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>12,500,000</b>    | <b>5,800,000</b>     | <b>12,500,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    |           | 23530110 | <b>CONSOLIDATED SALARY</b>                    | <b>71,510,472</b>    | 53,632,854           | <b>135,812,566</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>71,510,472</b>    | <b>53,632,854</b>    | <b>135,812,566</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training          | 1,500,000            | 1,500,000            | 1,500,000            |
| 021500100100                                                    | 21020104         | 70133    | 02101     | 23530110 | Utility                                       | 700,000              | 700,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                             | 100,000              |                      | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                   | 1,550,000            | 1,550,000            | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents            | 1,400,000            |                      | 1,400,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance            | 1,500,000            |                      | 1,500,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters N | 1,000,000            | 1,000,000            | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23530110 | Local Training                                | 500,000              |                      | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                      | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital          | 1,000,000            |                      | 1,000,000            |
| 021500100100                                      | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                 | 500,000              | 500,000              | 500,000              |
| 021500100100                                      | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                          | 100,000              |                      | 100,000              |
| 021500100100                                      | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 021500100100                                      | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 021500100100                                      | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                              | 550,000              | 550,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>11,000,000</b>    | <b>5,800,000</b>     | <b>11,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                    | <b>60,601,028</b>    | 45,450,771           | <b>94,721,234</b>    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>60,601,028</b>    | <b>45,450,771</b>    | <b>94,721,234</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training          | 1,000,000            | 1,000,000            | 1,000,000            |
| 023400100100                                      | 21020104         | 70133    | 02101     | 23530110 | Utility                                       | 1,000,000            | 1,000,000            | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                             | 100,000              | 100,000              | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                   | 1,550,000            | 1,550,000            | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents            | 1,400,000            |                      | 1,400,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance            | 700,000              | 700,000              | 700,000              |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters N | 1,000,000            | 1,000,000            | 1,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23530110 | Local Training                                | 1,500,000            | 1,500,000            | 1,500,000            |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital          | -                    | -                    |                      |
| 023400100100                                      | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                 | 500,000              | 500,000              | 500,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                          | 100,000              |                      | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                              | 550,000              | 550,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,900,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                    | <b>50,288,467</b>    | 37,716,350           | <b>64,905,417</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>50,288,467</b>    | <b>37,716,350</b>    | <b>64,905,417</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 1,000,000            | 1,000,000            | 1,000,000            |
| 011100100200                                                | 21020104         | 70133    | 02101     | 23530110 | Utility                                                 | 500,000              | 500,000              | 500,000              |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                                       | -                    |                      |                      |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 600,000              | 600,000              | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 500,000              |                      | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 700,000              | 700,000              | 700,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 50,000               | 50,000               | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | -                    | -                    | -                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital                    | -                    |                      |                      |
| 011100100200                                                | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 500,000              | 500,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | -                    |                      |                      |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              |                      | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 550,000              | 550,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>5,000,000</b>     | <b>3,900,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530110 | <b>CONSOLIDATED SALARY</b>                              | <b>25,877,122</b>    | 19,407,842           | <b>31,052,546</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                                         | <b>25,877,122</b>    | <b>19,407,842</b>    | <b>31,052,546</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                                    |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23530110 | Local Travel and Transport- Training                    | 1,000,000            | 1,000,000            | 1,000,000            |
| 022000300100                                                | 21020104         | 70133    | 02101     | 23530110 | Utility                                                 | 500,000              | 500,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23530110 | Telephone Charges                                       | -                    | -                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23530110 | Office Materials & Supplies                             | 600,000              | 600,000              | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23530110 | Printing of Non-Security Documents                      | 500,000              |                      | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                                         | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020402         | 70133    | 02101     | 23530110 | Minor Office Furniture Maintenance                      | 700,000              | 700,000              | 700,000              |
| 022000300100                     | 22020403         | 70133    | 02101     | 23530110 | Minor Office Building/ Residential Quarters Maintenance | 50,000               |                      | 50,000               |
| 022000300100                     | 22020501         | 70133    | 02101     | 23530110 | Local Training                                          | -                    | -                    | -                    |
| 022000300100                     | 22040102         | 70133    | 02101     | 23530110 | Grants to Other Governments- Capital                    | -                    | -                    | -                    |
| 022000300100                     | 21020105         | 70133    | 02101     | 23530110 | Entertainment                                           | 500,000              | 500,000              | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23530110 | Financial Consulting                                    | -                    | -                    | -                    |
| 022000300100                     | 22020709         | 70133    | 02101     | 23530110 | Research, Survey and Field Investigation Serv           | 500,000              |                      | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23530110 | Bank Charges (other than Interest)                      | 100,000              |                      | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23530110 | Welfare Packages                                        | 550,000              | 550,000              | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>5,000,000</b>     | <b>3,850,000</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                                         |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23530110 | Contingencies/Miscellaneous                             | 558,069,456          | 258,500,000          | <b>317,835,267</b>   |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                                         | <b>558,069,456</b>   | <b>258,500,000</b>   | <b>317,835,267</b>   |
| <b>Total Overhead Cost</b>       |                  |          |           |          |                                                         | <b>120,000,000</b>   | <b>86,100,000</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                                         | <b>677,097,106</b>   | <b>507,822,830</b>   | <b>1,023,075,785</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                                         | <b>1,355,166,562</b> | <b>852,422,830</b>   | <b>1,460,911,052</b> |

|                                                                    |
|--------------------------------------------------------------------|
| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                         |
| <b>NANGERE LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE   | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|              |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100 | 21010101  | 70133    | 2101      | 23520120 | CONSOLIDATED SALARY                           | 41,506,749           | 31,130,062           | 41,206,749           |
| 011100100100 | TOTAL     |          |           |          |                                               | 41,506,749           | 31,130,062           | 41,206,749           |
| 011100100100 |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100100 | 22020102  | 70133    | 02101     | 23520120 | Local Travel and Transport- Others            | 1,050,000            | 787,500              | 1,050,000            |
| 011100100100 | 22020210  | 70133    | 02101     | 23520120 | Other Utility Charges                         | 400,000              | 300,000              | 400,000              |
| 011100100100 | 22021026  | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 011100100100 | 22020101  | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,200,000            | 900,000              | 1,200,000            |
| 011100100100 | 22020201  | 70133    | 02101     | 23520120 | Electricity Charges                           | 200,000              | 150,000              | 200,000              |
| 011100100100 | 22020202  | 70133    | 02101     | 23520120 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 011100100100 | 22020301  | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,100,000            | 825,000              | 1,100,000            |
| 011100100100 | 22020305  | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 1,600,000            | 1,200,000            | 1,600,000            |
| 011100100100 | 22020307  | 70133    | 02101     | 23520120 | Drugs/ Laboratory/ Medical Supplies           | 800,000              | 600,000              | 800,000              |
| 011100100100 | 22020311  | 70133    | 02101     | 23520120 | Food Stuffs/ Catering Materials and Supplies  | 750,000              | 562,500              | 750,000              |
| 011100100100 | 22020312  | 70133    | 02101     | 23520120 | Computer Materials & Supplies                 | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100 | 22020401  | 70133    | 02101     | 23520120 | Minor Motor Vehicle/ Transport Equipment M    | 1,200,000            | 900,000              | 1,200,000            |
| 011100100100 | 22020402  | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 500,000              | 375,000              | 500,000              |
| 011100100100 | 22020403  | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters M | 200,000              | 150,000              | 200,000              |
| 011100100100 | 22020404  | 70133    | 02101     | 23520120 | Minor Office/ IT Equipment Maintenance        | 500,000              | 375,000              | 500,000              |
| 011100100100 | 22020405  | 70133    | 02101     | 23520120 | Minor Plants/ Generators Maintenance          | 450,000              | 337,500              | 450,000              |
| 011100100100 | 22020406  | 70133    | 02101     | 23520120 | Other Maintenance Services                    | 1,350,000            | 1,012,500            | 1,350,000            |
| 011100100100 | 22020410  | 70133    | 02101     | 23520120 | Minor Street Lightings Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100 | 22020501  | 70133    | 02101     | 23520120 | Local Training                                | 500,000              | 375,000              | 500,000              |
| 011100100100 | 22020701  | 70133    | 02101     | 23520120 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011100100100 | 22020702  | 70133    | 02101     | 23520120 | Information Technology Consulting             | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100 | 22020704  | 70133    | 02101     | 23520120 | Engineering Services                          | 300,000              | 225,000              | 300,000              |
| 011100100100 | 22020706  | 70133    | 02101     | 23520120 | Surveying Services                            | 500,000              | 375,000              | 500,000              |
| 011100100100 | 22020709  | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23520120 | Subscriptions to Professional Bodies          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>15,000,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | <b>29,247,412</b>    | <b>21,935,559</b>    | <b>29,047,412</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>29,247,412</b>    | <b>21,935,559</b>    | <b>29,047,412</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,550,000            | 1,162,500            | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 200,000              | 150,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 150,000              | 112,500              | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,400,000            | 1,050,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,275,000            | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 1,000,000            | 750,000              | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 600,000              | 450,000              | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 500,000              | 375,000              | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | <b>51,075,951.70</b> | <b>38,306,964</b>    | <b>50,070,951.70</b> |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>51,075,951.70</b> | <b>38,306,963.78</b> | <b>50,070,951.70</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 200,000              | 150,000              | 200,000              |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,150,000            | 862,500              | 1,150,000            |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 650,000              | 487,500              | 650,000              |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 300,000              | 225,000              | 300,000              |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 1,350,000            | 1,012,500            | 1,350,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 25,813,380           | <b>19,360,035</b>    | 125,013,380          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>25,813,380</b>    | <b>19,360,035.00</b> | <b>125,013,380</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 500,000              | 375,000              | 500,000              |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 700,000              | 525,000              | 700,000              |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 650,000              | 487,500              | 650,000              |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 1,650,000            | 1,237,500            | 1,650,000            |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 200,000              | 150,000              | 200,000              |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000              |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 600,000               | 450,000              | 600,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                      |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 125,511,562.98        | <b>94,133,672</b>    | 155,511,562.78        |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>125,511,562.98</b> | <b>94,133,672.24</b> | <b>155,511,562.78</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,300,000             | 975,000              | 1,300,000             |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 100,000               | 75,000               | 100,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 500,000               | 375,000              | 500,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 600,000               | 450,000              | 600,000               |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 650,000               | 487,500              | 650,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 550,000               | 412,500              | 550,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 650,000               | 487,500              | 650,000               |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | 4,000,000             | 3,000,000            | 4,000,000             |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 350,000               | 262,500              | 350,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000               | 75,000               | 100,000               |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 300,000               | 225,000              | 300,000               |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,500,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                               |                       |                      |                       |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 84,463,298.40         | <b>63,347,474</b>    | 90,463,298.40         |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>84,463,298.40</b>  | <b>63,347,473.80</b> | <b>90,463,298.40</b>  |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 022000100100                                           | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,000,000             | 750,000              | 1,000,000             |
| 022000100100                                           | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 100,000               | 75,000               | 100,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|-----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                     | ₦                    |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 200,000              | 150,000               | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,000,000            | 750,000               | 1,000,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 1,000,000            | 750,000               | 1,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000             | 1,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500             | 1,950,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 1,500,000            | 1,125,000             | 1,500,000            |
| 022000100100                                                | 22040102         |          | 02101     | 23520120 | Grants to Other Governments- Capital          | 5,000,000            | 3,750,000             | 5,000,000            |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 350,000              | 262,500               | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 200,000              | 150,000               | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000               | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000                | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 600,000              | 450,000               | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>     | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                       |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 405,499,347          | <b>304,124,510</b>    | 450,398,767          |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>405,499,347</b>   | <b>304,124,510.25</b> | <b>450,398,767</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                       |                      |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 500,000              | 375,000               | 500,000              |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 150,000              | 112,500               | 150,000              |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 100,000              | 75,000                | 100,000              |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,200,000            | 900,000               | 1,200,000            |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000             | 1,400,000            |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 400,000              | 300,000               | 400,000              |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000               | 1,000,000            |
| 052100100100                                                | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 1,500,000            | 1,125,000             | 1,500,000            |
| 052100100100                                                | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000             | 2,000,000            |
| 052100100100                                                | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000               | 500,000              |
| 052100100100                                                | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 100,000              | 75,000                | 100,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|-----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                     | ₦                    |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000               | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000                | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 550,000              | 412,500               | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>      | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                       |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 140,411,531          | <b>105,308,648</b>    | 124,011,531          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>140,411,531</b>   | <b>105,308,648.25</b> | <b>124,011,531</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                       |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 3,500,000            | 2,625,000             | 3,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 700,000              | 525,000               | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 100,000              | 75,000                | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,550,000            | 1,162,500             | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000             | 1,400,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000             | 1,500,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000               | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 1,500,000            | 1,125,000             | 1,500,000            |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000             | 2,000,000            |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000               | 500,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 100,000              | 75,000                | 100,000              |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000               | 500,000              |
| 021500100100                                                    | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000                | 100,000              |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 550,000              | 412,500               | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>     | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                       |                      |
| 023400100100                                                    | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 113,993,482          | <b>85,495,112</b>     | 143,993,482          |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>113,993,482</b>   | <b>85,495,111.50</b>  | <b>143,993,482</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                       |                      |
| 023400100100                                                    | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,000,000            | 750,000               | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | -                    |                      | -                    |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 53,096,460           | <b>39,822,345</b>    | 50,096,460           |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>53,096,460</b>    | <b>39,822,345.00</b> | <b>50,096,460</b>    |
| 011100100200                                      |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011100100200                                      | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | -                    | -                    | -                    |
| 011100100200                                      | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 011100100200                                      | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011100100200                                      | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 011100100200                                      | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 011100100200                                      | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | -                    | -                    | -                    |
| 011100100200                                      | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                      | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | -                    | -                    | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23520120 | <b>CONSOLIDATED SALARY</b>                    | 11,190,368           | <b>8,392,776</b>     | 20,190,366           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>11,190,368</b>    | <b>8,392,776.00</b>  | <b>20,190,366</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23520120 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23520120 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23520120 | Telephone Charges                             | -                    | -                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23520120 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23520120 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23520120 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23520120 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23520120 | Local Training                                | -                    | -                    | -                    |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23520120 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23520120 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23520120 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23520120 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23520120 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23520120 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b>                            |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                                                | 22021029         | 70133    | 02101     | 23520120 | Contingencies/Miscellaneous                   | 562,548,326          | 421,911,244          | 445,097,525          |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>562,548,326</b>   | <b>421,911,244</b>   | <b>445,097,525</b>   |
|                                                             |                  |          |           |          | <b>Total Overhead Cost</b>                    | <b>120,000,000</b>   | <b>90,000,000</b>    | <b>120,000,000</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------|-----------|----------|-----------|----------|-----------------------------|----------------------|----------------------|----------------------|
|            |           |          |           |          |                             | ₦                    | ₦                    | ₦                    |
|            |           |          |           |          | Total Personnel             | 1,081,809,542        | 811,357,156          | 1,280,003,959        |
|            |           |          |           |          | Total Recurrent Expenditure | 1,764,357,867        | 1,323,268,400        | 1,845,101,484.48     |

| 011100100100 OFFICE OF THE CHAIRMAN                       |          |       |       |          |                                              |             |             |             |
|-----------------------------------------------------------|----------|-------|-------|----------|----------------------------------------------|-------------|-------------|-------------|
| NGURU LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |          |       |       |          |                                              |             |             |             |
| 011100100100                                              | 21010101 | 70133 | 2101  | 23530130 | CONSOLIDATED SALARY                          | 127,751,128 | 198,886,605 | 200,679,799 |
| 011100100100                                              | TOTAL    |       |       |          |                                              | 127,751,128 | 198,886,605 | 200,679,799 |
| 011100100100                                              |          |       |       |          | OVERHEAD COST                                |             |             |             |
| 011100100100                                              | 22020102 | 70133 | 02101 | 23530130 | Local Travel and Transport- Others           | 1,050,000   | 5,579,000   | 6,000,000   |
| 011100100100                                              | 22020210 | 70133 | 02101 | 23530130 | Other Utility Charges                        | 400,000     | 300,000     | 500,000     |
| 011100100100                                              | 22021026 | 70133 | 02101 | 23530130 | Entertainment at Meetings                    | 500,000     | 1,000,000   | 1,500,000   |
| 011100100100                                              | 22020101 | 70133 | 02101 | 23530130 | Local Travel and Transport- Training         | 1,200,000   | 4,000,000   | 3,000,000   |
| 011100100100                                              | 22020201 | 70133 | 02101 | 23530130 | Electricity Charges                          | 200,000     | 500,000     | 1,000,000   |
| 011100100100                                              | 22020202 | 70133 | 02101 | 23530130 | Telephone Charges                            | 100,000     | 50,000      | 200,000     |
| 011100100100                                              | 22020301 | 70133 | 02101 | 23530130 | Office Materials & Supplies                  | 1,100,000   | 2,000,000   | 2,500,000   |
| 011100100100                                              | 22020305 | 70133 | 02101 | 23530130 | Printing of Non-Security Documents           | 1,600,000   | 1,000,000   | 1,000,000   |
| 011100100100                                              | 22020307 | 70133 | 02101 | 23530130 | Drugs/ Laboratory/ Medical Supplies          | 800,000     | 500,000     | 500,000     |
| 011100100100                                              | 22020311 | 70133 | 02101 | 23530130 | Food Stuffs/ Catering Materials and Supplies | 750,000     | 500,000     | 1,000,000   |
| 011100100100                                              | 22020312 | 70133 | 02101 | 23530130 | Computer Materials & Supplies                | 1,500,000   | 500,000     | 1,000,000   |
| 011100100100                                              | 22020401 | 70133 | 02101 | 23530130 | Minor Motor Vehicle/ Transport Equipment     | 1,200,000   | 1,000,000   | 1,000,000   |
| 011100100100                                              | 22020402 | 70133 | 02101 | 23530130 | Minor Office Furniture Maintenance           | 500,000     | 1,000,000   | 1,000,000   |
| 011100100100                                              | 22020403 | 70133 | 02101 | 23530130 | Minor Office Building/ Residential Quarters  | 200,000     | 500,000     | 600,000     |
| 011100100100                                              | 22020404 | 70133 | 02101 | 23530130 | Minor Office/ IT Equipment Maintenance       | 500,000     | 600,000     | 1,000,000   |
| 011100100100                                              | 22020405 | 70133 | 02101 | 23530130 | Minor Plants/ Generators Maintenance         | 450,000     | 500,000     | 1,000,000   |
| 011100100100                                              | 22020406 | 70133 | 02101 | 23530130 | Other Maintenance Services                   | 1,350,000   | 1,000,000   | 1,000,000   |
| 011100100100                                              | 22020410 | 70133 | 02101 | 23530130 | Minor Street Lightings Maintenance           | 1,500,000   | 1,200,000   | 2,000,000   |
| 011100100100                                              | 22020501 | 70133 | 02101 | 23530130 | Local Training                               | 500,000     | 2,700,000   | 3,000,000   |
| 011100100100                                              | 22020701 | 70133 | 02101 | 23530130 | Financial Consulting                         | 200,000     | 300,000     | 500,000     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020702         | 70133    | 02101     | 23530130 | Information Technology Consulting             | 1,000,000            | 800,000              | 500,000              |
| 011100100100                                          | 22020704         | 70133    | 02101     | 23530130 | Engineering Services                          | 300,000              | 250,000              | 300,000              |
| 011100100100                                          | 22020706         | 70133    | 02101     | 23530130 | Surveying Services                            | 500,000              | 300,000              | 500,000              |
| 011100100100                                          | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 300,000              | 500,000              |
| 011100100100                                          | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 79,000               | 100,000              |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 1,000,000            | 2,000,000            | 3,000,000            |
| 011100100100                                          | 22021008         | 70133    | 02101     | 23530130 | Subscriptions to Professional Bodies          | 1,000,000            | 700,000              | 1,000,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>29,158,000</b>    | <b>35,200,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>155,792,430</b>   | <b>198,886,605</b>   | <b>200,679,799</b>   |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>155,792,430</b>   | <b>198,886,605</b>   | <b>200,679,799</b>   |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,550,000            | 4,000,000            | 2,645,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 200,000              | 500,000              | 1,000,000            |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | 150,000              | 100,000              | 100,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,400,000            | 1,000,000            | 1,000,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 400,000              | 300,000              | 500,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 1,500,000            | 1,000,000            | 1,000,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,300,000            | 1,000,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 400,000              | 1,500,000            | 1,000,000            |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 1,000,000            | 900,000              | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 600,000              | 350,000              | -                    |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 250,000              | 300,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 39,000               | 40,000               |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 500,000              | 1,000,000            | 1,000,000            |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>12,239,000</b>    | <b>10,585,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
|                                                       |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011200100100                                             | 21010101  | 70133    | 2101      | 23530130 | CONSOLIDATED SALARY                           | 137,999,610.00       | 198,886,605.00       | 200,679,799.00       |
|                                                          | TOTAL     |          |           |          |                                               | 137,999,610.00       | 198,886,605.00       | 200,679,799.00       |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011200100100                                             | 22020101  | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,800,000            | 1,200,000.00         | 1,000,000            |
| 011200100100                                             | 22020210  | 70133    | 02101     | 23530130 | Other Utility Charges                         | 500,000              | 700,000.00           | 500,000              |
| 011200100100                                             | 22020202  | 70133    | 02101     | 23530130 | Telephone Charges                             | 200,000              | 43,000.00            | 45,000               |
| 011200100100                                             | 22020301  | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,150,000            | 1,000,000.00         | 1,000,000            |
| 011200100100                                             | 22020305  | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 500,000              | 230,000.00           | 250,000              |
| 011200100100                                             | 22020402  | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 650,000              | 500,000.00           | 500,000              |
| 011200100100                                             | 22020403  | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,000,000.00         | 1,000,000            |
| 011200100100                                             | 22020501  | 70133    | 02101     | 23530130 | Local Training                                | 300,000              | 700,000.00           | 800,000              |
| 011200100100                                             | 22021026  | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 1,350,000            | 1,000,000.00         | 1,000,000            |
| 011200100100                                             | 22020701  | 70133    | 02101     | 23530130 | Financial Consulting                          | 200,000              | 100,000.00           | 30,000               |
| 011200100100                                             | 22020709  | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 250,000.00           | 300,000              |
| 011200100100                                             | 22020901  | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 25,000.00            | 30,000               |
| 011200100100                                             | 22021007  | 70133    | 02101     | 23530130 | Welfare Packages                              | 1,000,000            | 1,000,000.00         | 1,000,000            |
|                                                          | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 7,748,000            | 7,455,000            |
| RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT |           |          |           |          |                                               |                      |                      |                      |
| 012500100100                                             | 21010101  | 70133    | 2101      | 23530130 | CONSOLIDATED SALARY                           | 180,000,000          | 258,552,586.00       | 260,883,739          |
|                                                          | TOTAL     |          |           |          |                                               | 180,000,000          | 258,552,586          | 260,883,739          |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 012500100100                                             | 22020101  | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,800,000            | 1,200,000.00         | 1,300,000            |
| 012500100100                                             | 22020210  | 70133    | 02101     | 23530130 | Other Utility Charges                         | 1,000,000            | 800,000.00           | 1,000,000            |
| 012500100100                                             | 22020202  | 70133    | 02101     | 23530130 | Telephone Charges                             | 500,000              | 100,000.00           | 100,000              |
| 012500100100                                             | 22020301  | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 700,000              | 500,000.00           | 700,000              |
| 012500100100                                             | 22020305  | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 650,000              | 500,000.00           | 600,000              |
| 012500100100                                             | 22020402  | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 1,650,000            | 1,000,000.00         | 1,000,000            |
| 012500100100                                             | 22020403  | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,200,000.00         | 1,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                        |                  |          |           |          |                                               | ₦                     | ₦                     | ₦                     |
| 012500100100                                           | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 200,000               | 3,200,000.00          | 3,500,000             |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 350,000               | 300,000.00            | 500,000               |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 200,000               | 100,000.00            | 500,000               |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000               | 300,000.00            | 400,000               |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000               | 21,000.00             | 22,000                |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 600,000               | 500,000.00            | 1,000,000             |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>9,721,000</b>      | <b>12,122,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                       |                       |                       |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>300,000,000.00</b> | 258,552,586.00        | <b>260,883,739.00</b> |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>300,000,000.00</b> | <b>258,552,586.00</b> | <b>260,883,739.00</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                       |                       |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,300,000             | 5,000,000.00          | 5,000,000             |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 100,000               | 100,000.00            | 500,000               |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | 500,000               | 81,000.00             | 100,000               |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 600,000               | 700,000.00            | 1,000,000             |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 650,000               | 500,000.00            | 500,000               |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 550,000               | 500,000.00            | 500,000               |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 650,000               | 600,000.00            | 1,000,000             |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 200,000               | 200,000.00            | 1,000,000             |
| 051700100100                                           | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | 4,000,000             | 3,000,000.00          | 5,000,000             |
| 051700100100                                           | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 350,000               | 200,000.00            | 500,000               |
| 051700100100                                           | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 200,000               | 80,000.00             | 100,000               |
| 051700100100                                           | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000               | 250,000.00            | 500,000               |
| 051700100100                                           | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000               | 28,000.00             | 30,000                |
| 051700100100                                           | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 300,000               | 500,000.00            | 1,000,000             |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>11,739,000</b>     | <b>16,730,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>        |                  |          |           |          |                                               |                       |                       |                       |
| 022000100100                                           | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>126,044,955.00</b> | 357,995,889.00        | <b>361,223,639.00</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024  | APPROVED BUDGET 2025  |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|-----------------------|-----------------------|
|                                                             |                  |          |           |          |                                               | ₦                     | ₦                     | ₦                     |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>126,044,955.00</b> | <b>357,995,889.00</b> | <b>361,223,639.00</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                       |                       |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,000,000             | 800,000.00            | 400,000               |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 100,000               | 50,000.00             | 100,000               |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | 200,000               | 67,000.00             | 50,000                |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,000,000             | 1,000,000.00          | 500,000               |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 1,000,000             | 800,000.00            | 500,000               |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 1,500,000             | 2,000,000.00          | 1,000,000             |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,950,000             | 2,000,000.00          | 1,000,000             |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 1,500,000             | 1,700,000.00          | 1,000,000             |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | 5,000,000             | 5,000,000.00          | 5,000,000             |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 350,000               | 250,000.00            | 500,000               |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 200,000               | 67,000.00             | 50,000                |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000               | 361,000.00            | 200,000               |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000               | 39,000.00             | 23,000                |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 600,000               | 1,000,000.00          | 1,000,000             |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>     | <b>15,134,000</b>     | <b>11,323,000</b>     |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                       |                       |                       |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>296,566,708</b>    | 159,109,284.00        | <b>160,543,839</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>296,566,708</b>    | <b>159,109,284</b>    | <b>160,543,839</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                       |                       |
| 052100100100                                                | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 500,000               | 400,000.00            | 500,000               |
| 052100100100                                                | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 150,000               | 200,000.00            | 500,000               |
| 052100100100                                                | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | 100,000               | 50,000.00             | 50,000                |
| 052100100100                                                | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,200,000             | 1,000,000.00          | 1,000,000             |
| 052100100100                                                | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 1,400,000             | 1,000,000.00          | 500,000               |
| 052100100100                                                | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 400,000               | 700,000.00            | 1,000,000             |
| 052100100100                                                | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,000,000             | 1,000,000.00          | 500,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 1,500,000            | 1,000,000.00         | 1,000,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | 2,000,000            | 2,000,000.00         | 3,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 500,000              | 450,000.00           | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 100,000              | 57,000.00            | -                    |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 450,000.00           | 300,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 35,000.00            | 15,000               |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 550,000              | 500,000.00           | 500,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>8,842,000</b>     | <b>9,365,000</b>     |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>174,770,159</b>   | 99,443,302.00        | <b>100,339,899</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>174,770,159</b>   | <b>99,443,302</b>    | <b>100,339,899</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 3,000,000            | 2,461,000.00         | 1,000,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 700,000              | 500,000.00           | 200,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | 100,000              | 50,000.00            | 15,000               |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,450,000            | 1,200,000.00         | 500,000              |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 1,400,000            | 1,360,000.00         | 200,000              |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 1,500,000            | 1,200,000.00         | 300,000              |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,000,000            | 1,000,000.00         | 500,000              |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 1,500,000            | 700,000.00           | 400,000              |
| 021500100100                                                    | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | 2,000,000            | 2,000,000.00         | 1,000,000            |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 500,000              | 400,000.00           | 200,000              |
| 021500100100                                                    | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | 100,000              | 50,000.00            | 50,000               |
| 021500100100                                                    | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 400,000.00           | 500,000              |
| 021500100100                                                    | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 41,000.00            | 20,000               |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 550,000              | 500,000.00           | 500,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>14,400,000</b>    | <b>11,862,000</b>    | <b>5,385,000</b>     |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                 | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                            |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                               | 21010101  | 70133    | 2101      | 23530130 | CONSOLIDATED SALARY                           | 97,392,566           | 79,554,642.00        | 80,271,919           |
|                                            | TOTAL     |          |           |          |                                               | 97,392,566           | 79,554,642           | 80,271,919           |
|                                            |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 023400100100                               | 22020101  | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,000,000            | 500,000.00           | 300,000              |
| 023400100100                               | 22020210  | 70133    | 02101     | 23530130 | Other Utility Charges                         | 1,000,000            | 3,000,000.00         | 500,000              |
| 023400100100                               | 22020202  | 70133    | 02101     | 23530130 | Telephone Charges                             | 100,000              | 67,000.00            | 20,000               |
| 023400100100                               | 22020301  | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 1,550,000            | 1,000,000.00         | 1,000,000            |
| 023400100100                               | 22020305  | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 1,400,000            | 1,000,000.00         | 50,000               |
| 023400100100                               | 22020402  | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 700,000              | 1,000,000.00         | 500,000              |
| 023400100100                               | 22020403  | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 1,000,000            | 1,000,000.00         | 500,000              |
| 023400100100                               | 22020501  | 70133    | 02101     | 23530130 | Local Training                                | 1,500,000            | 500,000.00           | 300,000              |
| 023400100100                               | 22040102  | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 023400100100                               | 22021026  | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 500,000              | 400,000.00           | 200,000              |
| 023400100100                               | 22020701  | 70133    | 02101     | 23530130 | Financial Consulting                          | 100,000              | 50,000.00            | 50,000               |
| 023400100100                               | 22020709  | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 400,000.00           | 300,000              |
| 023400100100                               | 22020901  | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 39,000.00            | 10,000               |
| 023400100100                               | 22021007  | 70133    | 02101     | 23530130 | Welfare Packages                              | 550,000              | 500,000.00           | 500,000              |
|                                            | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 9,456,000            | 4,230,000            |
| RECURRENT EXPENDITURE TRADITIONAL OFFICERS |           |          |           |          |                                               |                      |                      |                      |
| 011100100200                               | 21010101  | 70133    | 2101      | 23530130 | CONSOLIDATED SALARY                           | 113,382,444          | 79,554,642.00        | 80,271,919           |
|                                            | TOTAL     |          |           |          |                                               | 113,382,444          | 79,554,642           | 80,271,919           |
| 011100100200                               |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100200                               | 22020101  | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,000,000            | 780,000.00           | 1,000,000            |
| 011100100200                               | 22020210  | 70133    | 02101     | 23530130 | Other Utility Charges                         | 500,000              | 400,000.00           | 300,000              |
| 011100100200                               | 22020202  | 70133    | 02101     | 23530130 | Telephone Charges                             | -                    | 294,000.00           | -                    |
| 011100100200                               | 22020301  | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 600,000              | 500,000.00           | 200,000              |
| 011100100200                               | 22020305  | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 500,000              | 350,000.00           | -                    |
| 011100100200                               | 22020402  | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 700,000              | 600,000.00           | 200,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 50,000               | 400,000.00           | -                    |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | 500,000              | 4,000,000.00         | 500,000              |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | 600,000              | -                    | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 500,000              | 400,000.00           | 300,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | -                    | -                    | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 400,000.00           | -                    |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 41,000.00            | 5,000                |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 550,000              | 500,000.00           | 500,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>6,100,000</b>     | <b>8,665,000</b>     | <b>3,005,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530130 | <b>CONSOLIDATED SALARY</b>                    | <b>100,673,135</b>   | 99,443,302.00        | <b>100,339,899</b>   |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>100,673,135</b>   | <b>99,443,302</b>    | <b>100,339,899</b>   |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23530130 | Local Travel and Transport- Training          | 1,000,000            | 500,000.00           | 500,000              |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23530130 | Other Utility Charges                         | 500,000              | 400,000.00           | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23530130 | Telephone Charges                             | -                    | -                    | 50,000               |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23530130 | Office Materials & Supplies                   | 600,000              | 350,000.00           | 400,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23530130 | Printing of Non-Security Documents            | 500,000              | 150,000.00           | 100,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23530130 | Minor Office Furniture Maintenance            | 200,000              | 400,000.00           | 100,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23530130 | Minor Office Building/ Residential Quarters N | 50,000               | 25,000.00            | 500,000              |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23530130 | Local Training                                | -                    | 5,000,000.00         | 1,000,000            |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23530130 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23530130 | Entertainment at Meetings                     | 500,000              | 150,000.00           | 250,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23530130 | Financial Consulting                          | -                    | -                    | 150,000              |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23530130 | Research, Survey and Field Investigation Serv | 500,000              | 240,000.00           | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23530130 | Bank Charges (other than Interest)            | 100,000              | 21,000.00            | 50,000               |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23530130 | Welfare Packages                              | 550,000              | 200,000.00           | 500,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>4,500,000</b>     | <b>7,436,000</b>     | <b>4,600,000</b>     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------|-----------|----------|-----------|----------|-----------------------------|----------------------|----------------------|----------------------|
|                           |           |          |           |          |                             | ₦                    | ₦                    | ₦                    |
| MISCELLANEOUS EXPENDITURE |           |          |           |          |                             |                      |                      |                      |
| 022000200100              | 22021029  | 70133    | 02101     | 23530130 | Contingencies/Miscellaneous | 250,000,000          | 524,366,286.00       | 250,000,000          |
|                           | SUB-TOTAL |          |           |          |                             | 250,000,000          | 524,366,286          | 250,000,000          |
| Total Overhead Cost       |           |          |           |          |                             | 120,000,000          | 132,000,000          | 120,000,000          |
| Total Personnel           |           |          |           |          |                             | 1,810,373,135        | 1,988,866,048        | 2,006,797,989        |
| GRAND TOTAL               |           |          |           |          |                             | 2,180,373,135        | 2,645,232,334        | 2,376,797,989        |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                          |              |       |       |          |                                              |                   |                   |                   |
|---------------------------------------------------------------------|--------------|-------|-------|----------|----------------------------------------------|-------------------|-------------------|-------------------|
| <b>POTISKUM LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |       |       |          |                                              |                   |                   |                   |
| 011100100100                                                        | 21010101     | 70133 | 2101  | 23520140 | CONSOLIDATED SALARY                          | 53,618,400        | 50,024,536        | 78,700,000        |
| 011100100100                                                        | <b>TOTAL</b> |       |       |          |                                              | <b>53,618,400</b> | <b>50,024,536</b> | <b>78,700,000</b> |
| 011100100100                                                        |              |       |       |          | <b>OVERHEAD COST</b>                         |                   |                   |                   |
| 011100100100                                                        | 22020102     | 70133 | 02101 | 23520140 | Local Travel and Transport- Others           | 2,500,000         | 1,900,000         | 2,500,000         |
| 011100100100                                                        | 22020210     | 70133 | 02101 | 23520140 | Other Utility Charges                        | 1,000,000         | 900,000           | 1,000,000         |
| 011100100100                                                        | 22021026     | 70133 | 02101 | 23520140 | Entertainment at Meetings                    | 1,000,000         | 900,000           | 2,000,000         |
| 011100100100                                                        | 22020101     | 70133 | 02101 | 23520140 | Local Travel and Transport- Training         | 1,000,000         | 630,000           | 1,000,000         |
| 011100100100                                                        | 22020201     | 70133 | 02101 | 23520140 | Electricity Charges                          | 1,000,000         |                   |                   |
| 011100100100                                                        | 22020202     | 70133 | 02101 | 23520140 | Telephone Charges                            |                   |                   |                   |
| 011100100100                                                        | 22020301     | 70133 | 02101 | 23520140 | Office Materials & Supplies                  | 1,000,000         | 630,000           | 1,000,000         |
| 011100100100                                                        | 22020305     | 70133 | 02101 | 23520140 | Printing of Non-Security Documents           | 500,000           |                   | 500,000           |
| 011100100100                                                        | 22020307     | 70133 | 02101 | 23520140 | Drugs/ Laboratory/ Medical Supplies          | 200,000           |                   |                   |
| 011100100100                                                        | 22020311     | 70133 | 02101 | 23520140 | Food Stuffs/ Catering Materials and Supplies | -                 |                   |                   |
| 011100100100                                                        | 22020312     | 70133 | 02101 | 23520140 | Computer Materials & Supplies                | 300,000           | 250,000           | 300,000           |
| 011100100100                                                        | 22020401     | 70133 | 02101 | 23520140 | Minor Motor Vehicle/ Transport Equipment     | 1,000,000         | 1,350,000         | 2,000,000         |
| 011100100100                                                        | 22020402     | 70133 | 02101 | 23520140 | Minor Office Furniture Maintenance           | 1,000,000         | 900,000           | 1,000,000         |
| 011100100100                                                        | 22020403     | 70133 | 02101 | 23520140 | Minor Office Building/ Residential Quarters  | -                 |                   |                   |
| 011100100100                                                        | 22020404     | 70133 | 02101 | 23520140 | Minor Office/ IT Equipment Maintenance       | 1,000,000         | 750,000           |                   |
| 011100100100                                                        | 22020405     | 70133 | 02101 | 23520140 | Minor Plants/ Generators Maintenance         | 1,000,000         | 900,000           | 1,000,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                          | 22020406         | 70133    | 02101     | 23520140 | Other Maintenance Services                    | 1,500,000            | 1,670,000            | 6,000,000            |
| 011100100100                                          | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 1,000,000            | 900,000              | 1,700,000            |
| 011100100100                                          | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,680,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b>  |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                          | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>40,480,600</b>    | <b>37,316,736</b>    | <b>57,900,000</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>40,480,600</b>    | <b>37,316,736</b>    | <b>57,900,000</b>    |
| 011101300100                                          |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 3,000,000            | 450,000              | 3,000,000            |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 2,000,000            | 1,000,000            | 1,000,000            |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 2,000,000            | 1,270,000            | 1,000,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 1,000,000            |                      | 500,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 2,000,000            | 1,310,000            | 500,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | -                    |                      | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>4,030,000</b>     | <b>6,500,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>26,310,360.00</b> | 22,402,897           | <b>30,000,000.00</b> |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>26,310,360.00</b> | <b>22,402,897.00</b> | <b>30,000,000.00</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 1,800,000            | 1,620,000            | 1,000,000            |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | 500,000              | 450,000              |                      |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             | 200,000              | 180,000              |                      |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 1,150,000            | 1,035,000            | 1,000,000            |
| 011200100100                                          | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 500,000              | 450,000              |                      |
| 011200100100                                          | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 650,000              | 585,000              |                      |
| 011200100100                                          | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,575,000            |                      |
| 011200100100                                          | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 300,000              | 270,000              |                      |
| 011200100100                                          | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 1,350,000            | 1,215,000            | 3,000,000            |
| 011200100100                                          | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | 200,000              | 180,000              |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                     |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              |                       |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | 100,000              | 90,000               |                       |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 1,000,000            | 900,000              | 4,000,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>9,000,000</b>      |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>47,520,419</b>    | 43,536,196           | <b>349,395,770</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>47,520,419</b>    | <b>43,536,196</b>    | <b>349,395,770</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 3,000,000            | 1,170,000            | 4,000,000             |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | 2,000,000            | 1,180,000            | 2,000,000             |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             | -                    |                      |                       |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 4,000,000            | 300,000              | 4,000,000             |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | -                    |                      |                       |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 2,000,000            | 900,000              | 2,000,000             |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | -                    |                      |                       |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 4,000,000            |                      | 4,000,000             |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 2,000,000            | 700,000              | 2,000,000             |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | -                    |                      |                       |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | -                    |                      |                       |
| 012500100100                                                    | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | -                    |                      |                       |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 3,000,000            | 1,090,000            | 2,000,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>5,340,000</b>     | <b>20,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b>          |                  |          |           |          |                                               |                      |                      |                       |
| 051700100100                                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>25,576,764.85</b> | 27,830,169           | <b>289,268,870.00</b> |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>25,576,764.85</b> | <b>27,830,169.00</b> | <b>289,268,870.00</b> |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                       |
| 051700100100                                                    | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 2,000,000            |                      | 2,000,000             |
| 051700100100                                                    | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | 1,000,000            |                      | 1,000,000             |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                 |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 051700100100                                    | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             |                       |                      |                       |
| 051700100100                                    | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 3,000,000             |                      | 3,000,000             |
| 051700100100                                    | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            |                       |                      |                       |
| 051700100100                                    | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 1,000,000             |                      | 1,000,000             |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | -                     |                      | -                     |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 2,000,000             |                      | 2,000,000             |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23520140 | Grants to Other Governments- Capital          |                       |                      |                       |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 1,000,000             |                      | 1,000,000             |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | -                     |                      | -                     |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | -                     |                      | -                     |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | -                     |                      | -                     |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | -                     |                      | -                     |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>-</b>             | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                               |                       |                      |                       |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>118,119,932.95</b> | 96,079,870           | <b>180,460,700.00</b> |
|                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>118,119,932.95</b> | <b>96,079,870.00</b> | <b>180,460,700.00</b> |
|                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 3,000,000             | 1,980,000            | 3,000,000             |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | -                     |                      |                       |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             | -                     |                      |                       |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 1,500,000             | 1,350,000            | 1,500,000             |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 2,500,000             | 2,250,000            | 2,500,000             |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 2,000,000             | 1,800,000            | 2,000,000             |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | -                     | -                    | -                     |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 2,000,000             | 1,800,000            | 2,000,000             |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23520140 | Grants to Other Governments- Capital          | -                     | -                    | -                     |
| 022000100100                                    | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 1,000,000             | 900,000              | 1,000,000             |
| 022000100100                                    | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | -                     | -                    | -                     |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000100100                                                    | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | -                    | -                    | -                    |
| 022000100100                                                    | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | 1,000,000            | 900,000              | 1,000,000            |
| 022000100100                                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 2,000,000            | 1,800,000            | 2,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>12,780,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>345,813,881</b>   | 231,559,023          | <b>576,500,000</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>345,813,881</b>   | <b>231,559,023</b>   | <b>576,500,000</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 3,000,000            | 2,700,000            | 3,000,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 1,000,000            | 900,000              | 1,000,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 1,000,000            | 900,000              | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 2,000,000            | 1,800,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 2,000,000            | 1,800,000            | 2,000,000            |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 1,000,000            | 900,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>215,598,839</b>   | 175,399,595          | <b>260,135,000</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>215,598,839</b>   | <b>175,399,595</b>   | <b>260,135,000</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 3,000,000            | 2,700,000            | 3,000,000            |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 2,000,000            | 1,800,000            | 2,000,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 1,000,000            | 900,000              | 1,000,000            |
| 021500100100                                                    | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 2,000,000            | 1,800,000            | 2,000,000            |
| 021500100100                                                    | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 1,000,000            | 900,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>                   |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                                    | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>89,572,378</b>    | 72,820,768           | <b>94,600,000</b>    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>89,572,378</b>    | <b>72,820,768</b>    | <b>94,600,000</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 2,000,000            | 1,800,000            | 2,000,000            |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 2,000,000            | 1,800,000            | 2,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 1,000,000            | 900,000              | 1,000,000            |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 2,000,000            | 1,800,000            | 2,000,000            |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>9,000,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                      | 21010101         | 70133    | 2101      | 23520140 | <b>CONSOLIDATED SALARY</b>                    | <b>50,000,000</b>    | 42,339,386           | <b>60,000,000</b>    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>50,000,000</b>    | <b>42,339,386</b>    | <b>60,000,000</b>    |
| 011100100200                                      |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                      | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 1,000,000            |                      | 1,000,000            |
| 011100100200                                      | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | 500,000              |                      | 500,000              |
| 011100100200                                      | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             | -                    |                      | -                    |
| 011100100200                                      | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 600,000              |                      | 600,000              |
| 011100100200                                      | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 500,000              |                      | 500,000              |
| 011100100200                                      | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 700,000              |                      | 700,000              |
| 011100100200                                      | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | 50,000               |                      | 50,000               |
| 011100100200                                      | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | -                    |                      | -                    |
| 011100100200                                      | 22040102         | 70133    | 02101     | 23520140 | Grants to Other Governments- Capital          | -                    |                      | -                    |
| 011100100200                                      | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 500,000              |                      | 500,000              |
| 011100100200                                      | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | -                    |                      | -                    |
| 011100100200                                      | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | 500,000              |                      | 500,000              |
| 011100100200                                      | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | 100,000              |                      | 100,000              |
| 011100100200                                      | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 550,000              |                      | 550,000              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23520140 | CONSOLIDATED SALARY                           | 16,457,770           | 15,342,604           | 18,900,000           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>16,457,770</b>    | <b>15,342,604</b>    | <b>18,900,000</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23520140 | Local Travel and Transport- Training          | 1,000,000            | 900,000              | 500,000              |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23520140 | Other Utility Charges                         | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23520140 | Telephone Charges                             | -                    | -                    | -                    |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23520140 | Office Materials & Supplies                   | 600,000              | 540,000              | 600,000              |
| 022000300100                                                | 22020305         | 70133    | 02101     | 23520140 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020402         | 70133    | 02101     | 23520140 | Minor Office Furniture Maintenance            | 700,000              | 630,000              | 700,000              |
| 022000300100                                                | 22020403         | 70133    | 02101     | 23520140 | Minor Office Building/ Residential Quarters N | 50,000               | 45,000               | 50,000               |
| 022000300100                                                | 22020501         | 70133    | 02101     | 23520140 | Local Training                                | -                    | -                    | -                    |
| 022000300100                                                | 22040102         | 70133    | 02101     | 23520140 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                                                | 22021026         | 70133    | 02101     | 23520140 | Entertainment at Meetings                     | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020701         | 70133    | 02101     | 23520140 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                                                | 22020709         | 70133    | 02101     | 23520140 | Research, Survey and Field Investigation Serv | 500,000              | 450,000              | 500,000              |
| 022000300100                                                | 22020901         | 70133    | 02101     | 23520140 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 022000300100                                                | 22021007         | 70133    | 02101     | 23520140 | Welfare Packages                              | 550,000              | 495,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>4,500,000</b>     | <b>4,500,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b>                            |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                                                | 22021029         | 70133    | 02101     | 23520140 | Contingencies/Miscellaneous                   | 400,502,728          | 209,725,034          | 195,110,617          |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>400,502,728</b>   | <b>209,725,034</b>   | <b>195,110,617</b>   |
| <b>Total Overhead Cost</b>                                  |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>74,330,000</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>                                      |                  |          |           |          |                                               | <b>1,029,069,346</b> | <b>814,651,780</b>   | <b>1,995,860,340</b> |
| <b>Contingencies/Miscellaneous</b>                          |                  |          |           |          |                                               | <b>400,502,728</b>   | <b>209,725,034</b>   | <b>195,110,617</b>   |
| <b>GRAND TOTAL</b>                                          |                  |          |           |          |                                               | <b>1,549,572,074</b> | <b>1,098,706,814</b> | <b>2,310,970,957</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------|-----------|----------|-----------|----------|------------------------|----------------------|----------------------|----------------------|
|            |           |          |           |          |                        | ₦                    | ₦                    | ₦                    |

| 011100100100 OFFICE OF THE CHAIRMAN                         |          |       |       |          |                                              |            |            |            |
|-------------------------------------------------------------|----------|-------|-------|----------|----------------------------------------------|------------|------------|------------|
| TARMUWA LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE |          |       |       |          |                                              |            |            |            |
| 011100100100                                                | 21010101 | 70133 | 2101  | 23510150 | CONSOLIDATED SALARY                          | 77,244,477 | 57,933,352 | 71,244,477 |
| 011100100100                                                | TOTAL    |       |       |          |                                              | 77,244,477 | 57,933,352 | 71,244,477 |
| 011100100100                                                |          |       |       |          | OVERHEAD COST                                |            |            |            |
| 011100100100                                                | 22020102 | 70133 | 02101 | 23510150 | Local Travel and Transport- Others           | 1,050,000  | 787,500    | 1,050,000  |
| 011100100100                                                | 22020210 | 70133 | 02101 | 23510150 | Other Utility Charges                        | 400,000    | 299,000    | 400,000    |
| 011100100100                                                | 22021026 | 70133 | 02101 | 23510150 | Entertainment at Meetings                    | 500,000    | 374,000    | 500,000    |
| 011100100100                                                | 22020101 | 70133 | 02101 | 23510150 | Local Travel and Transport- Training         | 1,200,000  | 900,000    | 1,200,000  |
| 011100100100                                                | 22020201 | 70133 | 02101 | 23510150 | Electricity Charges                          | 200,000    | 149,000    | 200,000    |
| 011100100100                                                | 22020202 | 70133 | 02101 | 23510150 | Telephone Charges                            | 100,000    | 74,000     | 100,000    |
| 011100100100                                                | 22020301 | 70133 | 02101 | 23510150 | Office Materials & Supplies                  | 1,100,000  | 824,000    | 1,100,000  |
| 011100100100                                                | 22020305 | 70133 | 02101 | 23510150 | Printing of Non-Security Documents           | 1,600,000  | 1,199,000  | 1,600,000  |
| 011100100100                                                | 22020307 | 70133 | 02101 | 23510150 | Drugs/ Laboratory/ Medical Supplies          | 800,000    | 599,000    | 800,000    |
| 011100100100                                                | 22020311 | 70133 | 02101 | 23510150 | Food Stuffs/ Catering Materials and Supplies | 750,000    | 562,500    | 750,000    |
| 011100100100                                                | 22020312 | 70133 | 02101 | 23510150 | Computer Materials & Supplies                | 1,500,000  | 1,125,000  | 1,500,000  |
| 011100100100                                                | 22020401 | 70133 | 02101 | 23510150 | Minor Motor Vehicle/ Transport Equipment     | 1,200,000  | 900,000    | 1,200,000  |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 500,000              | 374,000              | 500,000              |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 200,000              | 149,000              | 200,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23510150 | Minor Office/ IT Equipment Maintenance        | 500,000              | 374,000              | 500,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23510150 | Minor Plants/ Generators Maintenance          | 450,000              | 337,500              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23510150 | Other Maintenance Services                    | 1,350,000            | 1,012,500            | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23510150 | Minor Street Lightings Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 500,000              | 374,000              | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 200,000              | 149,000              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23510150 | Information Technology Consulting             | 1,000,000            | 749,000              | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23510150 | Engineering Services                          | 300,000              | 225,000              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23510150 | Surveying Services                            | 500,000              | 374,000              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 1,000,000            | 749,000              | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23510150 | Subscriptions to Professional Bodies          | 1,000,000            | 749,000              | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>14,982,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>24,868,415</b>    | 18,651,311           | <b>22,868,415</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                               | <b>24,868,415</b>    | <b>18,651,311</b>    | <b>22,868,415</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,550,000            | 116,200              | 1,550,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 200,000              | 149,000              | 200,000              |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 150,000              | 112,500              | 150,000              |
| 011101300100                                         | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,400,000            | 1,049,000            | 1,400,000            |
| 011101300100                                         | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 400,000              | 299,000              | 400,000              |
| 011101300100                                         | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011101300100                                         | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,274,000            | 1,700,000            |
| 011101300100                                         | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 400,000              | 299,000              | 400,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011101300100                                                    | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 1,000,000            | 749,000              | 1,000,000            |
| 011101300100                                                    | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 600,000              | 450,000              | 600,000              |
| 011101300100                                                    | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 011101300100                                                    | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 011101300100                                                    | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 500,000              | 374,000              | 500,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>6,444,700</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b>           |                  |          |           |          |                                               |                      |                      |                      |
|                                                                 |                  |          |           |          |                                               |                      | 10,492,473           |                      |
| 011200100100                                                    | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>13,989,965</b>    | 10,492,473           | <b>12,489,965</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>13,989,965</b>    | <b>10,492,473</b>    | <b>12,489,965</b>    |
| <b>OVERHEAD COST</b>                                            |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                                    | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 011200100100                                                    | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 500,000              | 374,000              | 500,000              |
| 011200100100                                                    | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 200,000              | 149,000              | 200,000              |
| 011200100100                                                    | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,150,000            | 862,000              | 1,150,000            |
| 011200100100                                                    | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 500,000              | 374,000              | 500,000              |
| 011200100100                                                    | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 650,000              | 487,000              | 650,000              |
| 011200100100                                                    | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,000            | 1,750,000            |
| 011200100100                                                    | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 300,000              | 225,000              | 300,000              |
| 011200100100                                                    | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 1,350,000            | 1,012,500            | 1,350,000            |
| 011200100100                                                    | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 200,000              | 149,000              | 200,000              |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 1,000,000            | 749,000              | 1,000,000            |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,491,500</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
|                                                                 |                  |          |           |          |                                               |                      |                      |                      |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>22,783,404</b>    | <b>17,087,553</b>    | <b>127,783,404</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|--------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                        |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>22,783,404</b>    | <b>17,087,553</b>    | <b>127,783,404</b>   |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 012500100100                                           | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 012500100100                                           | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 1,000,000            | 749,000              | 1,000,000            |
| 012500100100                                           | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 500,000              | 374,000              | 500,000              |
| 012500100100                                           | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 700,000              | 524,000              | 700,000              |
| 012500100100                                           | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 650,000              | 487,000              | 650,000              |
| 012500100100                                           | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 1,650,000            | 1,237,500            | 1,650,000            |
| 012500100100                                           | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,000            | 1,750,000            |
| 012500100100                                           | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 200,000              | 149,000              | 200,000              |
| 012500100100                                           | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 350,000              | 262,000              | 350,000              |
| 012500100100                                           | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 200,000              | 149,000              | 200,000              |
| 012500100100                                           | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 012500100100                                           | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 012500100100                                           | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 600,000              | 450,000              | 600,000              |
|                                                        | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,491,500</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b> |                  |          |           |          |                                               |                      |                      |                      |
| 051700100100                                           | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>70,500,917.78</b> | 52,875,687           | <b>97,500,917.00</b> |
|                                                        | <b>TOTAL</b>     |          |           |          |                                               | <b>70,500,917.78</b> | <b>52,875,687.00</b> | <b>97,500,917.00</b> |
|                                                        |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 051700100100                                           | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,300,000            | 974,000              | 1,300,000            |
| 051700100100                                           | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 100,000              | 74,000               | 100,000              |
| 051700100100                                           | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 500,000              | 374,000              | 500,000              |
| 051700100100                                           | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 051700100100                                           | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 650,000              | 487,000              | 650,000              |
| 051700100100                                           | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 550,000              | 412,000              | 550,000              |
| 051700100100                                           | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 650,000              | 487,000              | 650,000              |
| 051700100100                                           | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 200,000              | 149,000              | 200,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 051700100100                                                | 22040102         | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | 4,000,000            | 2,999,000            | 4,000,000            |
| 051700100100                                                | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 350,000              | 262,000              | 350,000              |
| 051700100100                                                | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 200,000              | 149,000              | 200,000              |
| 051700100100                                                | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 051700100100                                                | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 051700100100                                                | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 300,000              | 225,000              | 300,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,490,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b>             |                  |          |           |          |                                               |                      |                      |                      |
| 022000100100                                                | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>54,338,912.88</b> | 40,754,183           | <b>70,338,912.00</b> |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>54,338,912.88</b> | <b>40,754,183.00</b> | <b>70,338,912.00</b> |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000100100                                                | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,000,000            | 749,000              | 1,000,000            |
| 022000100100                                                | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 100,000              | 74,000               | 100,000              |
| 022000100100                                                | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 200,000              | 149,000              | 200,000              |
| 022000100100                                                | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,000,000            | 749,000              | 1,000,000            |
| 022000100100                                                | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 1,000,000            | 749,000              | 1,000,000            |
| 022000100100                                                | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                                | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500            | 1,950,000            |
| 022000100100                                                | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                                | 22040102         | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | 5,000,000            | 3,749,000            | 5,000,000            |
| 022000100100                                                | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 350,000              | 262,000              | 350,000              |
| 022000100100                                                | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 200,000              | 149,000              | 200,000              |
| 022000100100                                                | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 487,000              | 500,000              |
| 022000100100                                                | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 022000100100                                                | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 600,000              | 450,000              | 600,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,353,500</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>96,109,595</b>    | <b>72,082,196</b>    | <b>123,450,627</b>   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>96,109,595</b>    | <b>72,082,196</b>    | <b>123,450,627</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 500,000              | 487,000              | 500,000              |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 150,000              | 112,500              | 150,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 100,000              | 74,000               | 100,000              |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,200,000            | 900,000              | 1,200,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 1,400,000            | 1,049,000            | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 400,000              | 299,000              | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,000,000            | 749,000              | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | 2,000,000            | 1,499,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 500,000              | 374,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 100,000              | 74,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 550,000              | 412,000              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,602,500</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>63,190,609</b>    | <b>47,392,956</b>    | <b>61,690,609</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>63,190,609</b>    | <b>47,392,956</b>    | <b>61,690,609</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 3,500,000            | 2,624,000            | 3,500,000            |
| 021500100100                                                    | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 700,000              | 524,000              | 700,000              |
| 021500100100                                                    | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 100,000              | 74,000               | 100,000              |
| 021500100100                                                    | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,550,000            | 1,162,000            | 1,550,000            |
| 021500100100                                                    | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 1,400,000            | 1,049,000            | 1,400,000            |
| 021500100100                                                    | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                                    | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,000,000            | 749,000              | 1,000,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                        | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|---------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                   |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                      | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                      | 22040102         | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | 2,000,000            | 1,499,000            | 2,000,000            |
| 021500100100                                      | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 500,000              | 374,000              | 500,000              |
| 021500100100                                      | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 100,000              | 74,000               | 100,000              |
| 021500100100                                      | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 021500100100                                      | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 021500100100                                      | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 550,000              | 412,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,239,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                      | 21010101         | 70133    | 2101      | 23510150 | <b>CONSOLIDATED SALARY</b>                    | <b>79,252,021</b>    | <b>57,439,015</b>    | <b>79,252,021</b>    |
|                                                   | <b>TOTAL</b>     |          |           |          |                                               | <b>79,252,021</b>    | <b>57,439,015</b>    | <b>79,252,021</b>    |
|                                                   |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                      | 22020101         | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,000,000            | 749,000              | 1,000,000            |
| 023400100100                                      | 22020210         | 70133    | 02101     | 23510150 | Other Utility Charges                         | 1,000,000            | 749,000              | 1,000,000            |
| 023400100100                                      | 22020202         | 70133    | 02101     | 23510150 | Telephone Charges                             | 100,000              | 74,000               | 100,000              |
| 023400100100                                      | 22020301         | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 1,550,000            | 1,162,000            | 1,550,000            |
| 023400100100                                      | 22020305         | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 1,400,000            | 1,049,000            | 1,400,000            |
| 023400100100                                      | 22020402         | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 700,000              | 524,000              | 700,000              |
| 023400100100                                      | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 1,000,000            | 749,000              | 1,000,000            |
| 023400100100                                      | 22020501         | 70133    | 02101     | 23510150 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 023400100100                                      | 22040102         | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | -                    |                      | -                    |
| 023400100100                                      | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 500,000              | 374,000              | 500,000              |
| 023400100100                                      | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | 100,000              | 74,000               | 100,000              |
| 023400100100                                      | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 023400100100                                      | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 023400100100                                      | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 550,000              | 412,000              | 550,000              |
|                                                   | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,489,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b> |                  |          |           |          |                                               |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100200                                         | 21010101  | 70133    | 2101      | 23510150 | CONSOLIDATED SALARY                           | 16,661,278           | 12,495,958           | 14,661,278           |
|                                                      | TOTAL     |          |           |          |                                               | 16,661,278           | 12,495,958           | 14,661,278           |
| 011100100200                                         |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 011100100200                                         | 22020101  | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,000,000            | 749,000              | 1,000,000            |
| 011100100200                                         | 22020210  | 70133    | 02101     | 23510150 | Other Utility Charges                         | 500,000              | 374,000              | 500,000              |
| 011100100200                                         | 22020202  | 70133    | 02101     | 23510150 | Telephone Charges                             | -                    |                      | -                    |
| 011100100200                                         | 22020301  | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 011100100200                                         | 22020305  | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 500,000              | 374,000              | 500,000              |
| 011100100200                                         | 22020402  | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 700,000              | 524,000              | 700,000              |
| 011100100200                                         | 22020403  | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 50,000               | 37,000               | 50,000               |
| 011100100200                                         | 22020501  | 70133    | 02101     | 23510150 | Local Training                                | -                    | -                    | -                    |
| 011100100200                                         | 22040102  | 70133    | 02101     | 23510150 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                         | 22021026  | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 500,000              | 374,000              | 500,000              |
| 011100100200                                         | 22020701  | 70133    | 02101     | 23510150 | Financial Consulting                          | -                    |                      | -                    |
| 011100100200                                         | 22020709  | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 011100100200                                         | 22020901  | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 011100100200                                         | 22021007  | 70133    | 02101     | 23510150 | Welfare Packages                              | 550,000              | 412,000              | 550,000              |
|                                                      | SUB-TOTAL |          |           |          |                                               | 5,000,000            | 3,742,000            | 5,000,000            |
| RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT |           |          |           |          |                                               |                      |                      |                      |
| 022000300100                                         | 21010101  | 70133    | 2101      | 23510150 | CONSOLIDATED SALARY                           | 7,936,658            | 5,952,493            | 9,000,000            |
|                                                      | TOTAL     |          |           |          |                                               | 7,936,658            | 5,952,493            | 9,000,000            |
|                                                      |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 022000300100                                         | 22020101  | 70133    | 02101     | 23510150 | Local Travel and Transport- Training          | 1,000,000            | 749,000              | 1,000,000            |
| 022000300100                                         | 22020210  | 70133    | 02101     | 23510150 | Other Utility Charges                         | 500,000              | 374,000              | 500,000              |
| 022000300100                                         | 22020202  | 70133    | 02101     | 23510150 | Telephone Charges                             | -                    |                      | -                    |
| 022000300100                                         | 22020301  | 70133    | 02101     | 23510150 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 022000300100                                         | 22020305  | 70133    | 02101     | 23510150 | Printing of Non-Security Documents            | 500,000              | 374,000              | 500,000              |
| 022000300100                                         | 22020402  | 70133    | 02101     | 23510150 | Minor Office Furniture Maintenance            | 700,000              | 524,000              | 700,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020403         | 70133    | 02101     | 23510150 | Minor Office Building/ Residential Quarters N | 50,000               | 37,000               | 50,000               |
| 022000300100                     | 22021026         | 70133    | 02101     | 23510150 | Entertainment at Meetings                     | 500,000              | 374,000              | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23510150 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                     | 22020709         | 70133    | 02101     | 23510150 | Research, Survey and Field Investigation Serv | 500,000              | 374,000              | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23510150 | Bank Charges (other than Interest)            | 100,000              | 74,000               | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23510150 | Welfare Packages                              | 550,000              | 412,000              | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,742,000</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23510150 | Contingencies/Miscellaneous                   | 245,849,381          | 184,389,035          | 374,948,364          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>245,849,381</b>   | <b>184,389,035</b>   | <b>374,948,364</b>   |
| <b>Total Overhead Cost</b>       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>89,067,700</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                               | <b>526,876,252</b>   | <b>393,157,177</b>   | <b>690,280,625</b>   |
| <b>Total Recurren Expendiure</b> |                  |          |           |          |                                               | <b>892,725,633</b>   | <b>666,613,912</b>   | <b>1,185,228,989</b> |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                          |              |       |       |          |                                      |                   |                   |                   |
|---------------------------------------------------------------------|--------------|-------|-------|----------|--------------------------------------|-------------------|-------------------|-------------------|
| <b>YUNUSARI LOCAL GOVERNMENT COUNCIL 2024 RECURRENT EXPENDITURE</b> |              |       |       |          |                                      |                   |                   |                   |
| 011100100100                                                        | 21010101     | 70133 | 2101  | 23530160 | CONSOLIDATED SALARY                  | 50,565,107        | 37,923,830        | 44,990,880        |
| 011100100100                                                        | <b>TOTAL</b> |       |       |          |                                      | <b>50,565,107</b> | <b>37,923,830</b> | <b>44,990,880</b> |
| 011100100100                                                        |              |       |       |          | <b>OVERHEAD COST</b>                 |                   |                   |                   |
| 011100100100                                                        | 22020102     | 70133 | 02101 | 23530160 | Local Travel and Transport- Others   | 1,050,000         | 787,500           | 1,050,000         |
| 011100100100                                                        | 22020210     | 70133 | 02101 | 23530160 | Other Utility Charges                | 400,000           | 300,000           | 400,000           |
| 011100100100                                                        | 22021026     | 70133 | 02101 | 23530160 | Entertainment at Meetings            | 500,000           | 375,000           | 500,000           |
| 011100100100                                                        | 22020101     | 70133 | 02101 | 23530160 | Local Travel and Transport- Training | 1,200,000         | 900,000           | 1,200,000         |
| 011100100100                                                        | 22020201     | 70133 | 02101 | 23530160 | Electricity Charges                  | 200,000           | 150,000           | 200,000           |
| 011100100100                                                        | 22020202     | 70133 | 02101 | 23530160 | Telephone Charges                    | 100,000           | 75,000            | 100,000           |
| 011100100100                                                        | 22020301     | 70133 | 02101 | 23530160 | Office Materials & Supplies          | 1,100,000         | 825,000           | 1,100,000         |
| 011100100100                                                        | 22020305     | 70133 | 02101 | 23530160 | Printing of Non-Security Documents   | 1,600,000         | 1,200,000         | 1,600,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020307         | 70133    | 02101     | 23530160 | Drugs/ Laboratory/ Medical Supplies           | 800,000              | 600,000              | 800,000              |
| 011100100100                                         | 22020311         | 70133    | 02101     | 23530160 | Food Stuffs/ Catering Materials and Supplies  | 750,000              | 562,500              | 750,000              |
| 011100100100                                         | 22020312         | 70133    | 02101     | 23530160 | Computer Materials & Supplies                 | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100                                         | 22020401         | 70133    | 02101     | 23530160 | Minor Motor Vehicle/ Transport Equipment      | 1,200,000            | 900,000              | 1,200,000            |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters   | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23530160 | Minor Office/ IT Equipment Maintenance        | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23530160 | Minor Plants/ Generators Maintenance          | 450,000              | 337,500              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23530160 | Other Maintenance Services                    | 1,350,000            | 1,012,500            | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23530160 | Minor Street Lightings Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23530160 | Information Technology Consulting             | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23530160 | Engineering Services                          | 300,000              | 225,000              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23530160 | Surveying Services                            | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23530160 | Subscriptions to Professional Bodies          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>15,000,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23530160 | <b>CONSOLIDATED SALARY</b>                    | <b>43,466,668</b>    | 32,600,000           | <b>36,785,600</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                               | <b>43,466,668</b>    | <b>32,600,000</b>    | <b>36,785,600</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011101300100                                         | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,550,000            | 1,162,500            | 1,550,000            |
| 011101300100                                         | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 200,000              | 150,000              | 200,000              |
| 011101300100                                         | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | 150,000              | 112,500              | 150,000              |
| 011101300100                                         | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,400,000            | 1,050,000            | 1,400,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,700,000            | 1,275,000            | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 400,000              | 300,000              | 400,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 1,000,000            | 750,000              | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 600,000              | 450,000              | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 500,000              | 375,000              | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23530160 | <b>CONSOLIDATED SALARY</b>                    | <b>67,647,619.00</b> | 50,735,714           | <b>60,303,501.00</b> |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>67,647,619.00</b> | <b>50,735,714.00</b> | <b>60,303,501.00</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | 200,000              | 150,000              | 200,000              |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,150,000            | 862,500              | 1,150,000            |
| 011200100100                                          | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011200100100                                          | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 650,000              | 487,500              | 650,000              |
| 011200100100                                          | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |
| 011200100100                                          | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 300,000              | 225,000              | 300,000              |
| 011200100100                                          | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 1,350,000            | 8,512,500            | 1,350,000            |
| 011200100100                                          | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 011200100100                                          | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011200100100                                          | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011200100100                                          | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 1,000,000            | 750,000              | 1,000,000            |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>15,000,000</b>    | <b>10,000,000</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT |           |          |           |          |                                               |                      |                      |                      |
| 012500100100                                             | 21010101  | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 90,673,785           | 68,005,338           | 155,693,578          |
|                                                          | TOTAL     |          |           |          |                                               | 90,673,785           | 68,005,338           | 155,693,578          |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 012500100100                                             | 22020101  | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,800,000            | 1,350,000            | 1,800,000            |
| 012500100100                                             | 22020210  | 70133    | 02101     | 23530160 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 012500100100                                             | 22020202  | 70133    | 02101     | 23530160 | Telephone Charges                             | 500,000              | 375,000              | 500,000              |
| 012500100100                                             | 22020301  | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 700,000              | 525,000              | 700,000              |
| 012500100100                                             | 22020305  | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 650,000              | 487,500              | 650,000              |
| 012500100100                                             | 22020402  | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 1,650,000            | 1,237,500            | 1,650,000            |
| 012500100100                                             | 22020403  | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,312,500            | 1,750,000            |
| 012500100100                                             | 22020501  | 70133    | 02101     | 23530160 | Local Training                                | 200,000              | 150,000              | 200,000              |
| 012500100100                                             | 22021026  | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000              |
| 012500100100                                             | 22020701  | 70133    | 02101     | 23530160 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 012500100100                                             | 22020709  | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 012500100100                                             | 22020901  | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 012500100100                                             | 22021007  | 70133    | 02101     | 23530160 | Welfare Packages                              | 600,000              | 450,000              | 600,000              |
|                                                          | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 7,500,000            | 10,000,000           |
| RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY          |           |          |           |          |                                               |                      |                      |                      |
| 051700100100                                             | 21010101  | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 103,530,108.00       | 77,647,581           | 154,909,808.00       |
|                                                          | TOTAL     |          |           |          |                                               | 103,530,108.00       | 77,647,581.00        | 154,909,808.00       |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 051700100100                                             | 22020101  | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,300,000            | 975,000              | 1,300,000            |
| 051700100100                                             | 22020210  | 70133    | 02101     | 23530160 | Other Utility Charges                         | 100,000              | 75,000               | 100,000              |
| 051700100100                                             | 22020202  | 70133    | 02101     | 23530160 | Telephone Charges                             | 500,000              | 375,000              | 500,000              |
| 051700100100                                             | 22020301  | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 051700100100                                             | 22020305  | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 650,000              | 487,500              | 650,000              |
| 051700100100                                             | 22020402  | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 550,000              | 412,500              | 550,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 650,000              | 487,500              | 650,000              |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 200,000              | 150,000              | 200,000              |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | 4,000,000            | 3,000,000            | 4,000,000            |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000              |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 300,000              | 225,000              | 300,000              |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23530160 | <b>CONSOLIDATED SALARY</b>                    | <b>94,724,046.00</b> | 71,043,034           | <b>97,555,444.00</b> |
|                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>94,724,046.00</b> | <b>71,043,034.00</b> | <b>97,555,444.00</b> |
|                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 100,000              | 75,000               | 100,000              |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | 200,000              | 150,000              | 200,000              |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,000,000            | 750,000              | 1,000,000            |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 1,000,000            | 750,000              | 1,000,000            |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,950,000            | 1,462,500            | 1,950,000            |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | 5,000,000            | 3,750,000            | 5,000,000            |
| 022000100100                                    | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 350,000              | 262,500              | 350,000              |
| 022000100100                                    | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |
| 022000100100                                    | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000100100                                    | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000100100                                    | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 600,000              | 450,000              | 600,000              |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>15,000,000</b>    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                               | ECON CODE | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------------------------------|-----------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                          |           |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT     |           |          |           |          |                                               |                      |                      |                      |
| 052100100100                                             | 21010101  | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 146,777,078          | 110,082,808.00       | 184,515,049          |
|                                                          | TOTAL     |          |           |          |                                               | 146,777,078          | 110,082,808          | 184,515,049          |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 052100100100                                             | 22020101  | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 500,000              | 375,000              | 500,000              |
| 052100100100                                             | 22020210  | 70133    | 02101     | 23530160 | Other Utility Charges                         | 150,000              | 112,500              | 150,000              |
| 052100100100                                             | 22020202  | 70133    | 02101     | 23530160 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 052100100100                                             | 22020301  | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,200,000            | 900,000              | 1,200,000            |
| 052100100100                                             | 22020305  | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 052100100100                                             | 22020402  | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 400,000              | 300,000              | 400,000              |
| 052100100100                                             | 22020403  | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 052100100100                                             | 22020501  | 70133    | 02101     | 23530160 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 052100100100                                             | 22040102  | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 052100100100                                             | 22021026  | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 052100100100                                             | 22020701  | 70133    | 02101     | 23530160 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 052100100100                                             | 22020709  | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 052100100100                                             | 22020901  | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 052100100100                                             | 22021007  | 70133    | 02101     | 23530160 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                          | SUB-TOTAL |          |           |          |                                               | 10,000,000           | 7,500,000            | 10,000,000           |
| RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT |           |          |           |          |                                               |                      |                      |                      |
| 021500100100                                             | 21010101  | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 95,615,624           | 71,711,717.00        | 124,707,604          |
|                                                          | TOTAL     |          |           |          |                                               | 95,615,624           | 71,711,717           | 124,707,604          |
|                                                          |           |          |           |          | OVERHEAD COST                                 |                      |                      |                      |
| 021500100100                                             | 22020101  | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 3,500,000            | 2,625,000            | 3,500,000            |
| 021500100100                                             | 22020210  | 70133    | 02101     | 23530160 | Other Utility Charges                         | 700,000              | 525,000              | 700,000              |
| 021500100100                                             | 22020202  | 70133    | 02101     | 23530160 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 021500100100                                             | 22020301  | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,550,000            |
| 021500100100                                             | 22020305  | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                  | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 021500100100                                  | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23530160 | <b>CONSOLIDATED SALARY</b>                    | <b>91,909,524</b>    | 68,932,143.00        | <b>109,709,111</b>   |
|                                               | <b>TOTAL</b>     |          |           |          |                                               | <b>91,909,524</b>    | <b>68,932,143</b>    | <b>109,709,111</b>   |
|                                               |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 1,550,000            | 1,162,500            | 1,550,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 1,400,000            | 1,050,000            | 1,400,000            |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | 1,500,000            | 1,125,000            | 1,500,000            |
| 023400100100                                  | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 023400100100                                  | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 023400100100                                  | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | 100,000              | 75,000               | 100,000              |
| 023400100100                                  | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 023400100100                                  | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 023400100100                                  | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,500,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b>           |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 47,852,615           | 35,889,461           | 49,001,020           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>47,852,615</b>    | <b>35,889,461</b>    | <b>49,001,020</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | -                    |                      |                      |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | -                    |                      |                      |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | -                    |                      |                      |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | -                    |                      |                      |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23530160 | CONSOLIDATED SALARY                           | 17,605,626           | 13,204,219.00        | 18,345,678           |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>17,605,626</b>    | <b>13,204,219</b>    | <b>18,345,678</b>    |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 022000300100                                                | 22020101         | 70133    | 02101     | 23530160 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 022000300100                                                | 22020210         | 70133    | 02101     | 23530160 | Other Utility Charges                         | 500,000              | 375,000              | 500,000              |
| 022000300100                                                | 22020202         | 70133    | 02101     | 23530160 | Telephone Charges                             | -                    |                      |                      |
| 022000300100                                                | 22020301         | 70133    | 02101     | 23530160 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020305         | 70133    | 02101     | 23530160 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020402         | 70133    | 02101     | 23530160 | Minor Office Furniture Maintenance            | 700,000              | 525,000              | 700,000              |
| 022000300100                     | 22020403         | 70133    | 02101     | 23530160 | Minor Office Building/ Residential Quarters N | 50,000               | 37,500               | 50,000               |
| 022000300100                     | 22020501         | 70133    | 02101     | 23530160 | Local Training                                | -                    |                      |                      |
| 022000300100                     | 22040102         | 70133    | 02101     | 23530160 | Grants to Other Governments- Capital          | -                    |                      |                      |
| 022000300100                     | 22021026         | 70133    | 02101     | 23530160 | Entertainment at Meetings                     | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23530160 | Financial Consulting                          | -                    |                      |                      |
| 022000300100                     | 22020709         | 70133    | 02101     | 23530160 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23530160 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23530160 | Welfare Packages                              | 550,000              | 412,500              | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,750,000</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23530160 | Contingencies/Miscellaneous                   | 462,846,444          | 347,134,833          | 501,612,104          |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>462,846,444</b>   | <b>347,134,833</b>   | <b>501,612,104</b>   |
| <b>Total Overhead Cost</b>       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>97,500,000</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                               | <b>850,367,800</b>   | <b>637,775,845</b>   | <b>1,036,517,273</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                               | <b>1,433,214,244</b> | <b>1,082,410,678</b> | <b>1,658,129,377</b> |

| <b>011100100100 OFFICE OF THE CHAIRMAN</b>                          |              |       |       |          |                                      |                   |                   |                   |
|---------------------------------------------------------------------|--------------|-------|-------|----------|--------------------------------------|-------------------|-------------------|-------------------|
| <b>YUSUSARI LOCAL GOVERNMENT COUNCIL 2025 RECURRENT EXPENDITURE</b> |              |       |       |          |                                      |                   |                   |                   |
| 011100100100                                                        | 21010101     | 70133 | 2101  | 23510170 | CONSOLIDATED SALARY                  | 48,448,395        | 36,336,266.00     | 40,448,355        |
| 011100100100                                                        | <b>TOTAL</b> |       |       |          |                                      | <b>48,448,395</b> | <b>36,336,266</b> | <b>40,448,355</b> |
| 011100100100                                                        |              |       |       |          | <b>OVERHEAD COST</b>                 |                   |                   |                   |
| 011100100100                                                        | 22020102     | 70133 | 02101 | 23510170 | Local Travel and Transport- Others   | 1,050,000         | 800,000           | 1,050,000         |
| 011100100100                                                        | 22020210     | 70133 | 02101 | 23510170 | Other Utility Charges                | 400,000           | 250,000           | 400,000           |
| 011100100100                                                        | 22021026     | 70133 | 02101 | 23510170 | Entertainment at Meetings            | 500,000           | 300,000           | 500,000           |
| 011100100100                                                        | 22020101     | 70133 | 02101 | 23510170 | Local Travel and Transport- Training | 1,200,000         | 950,000           | 1,200,000         |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                           | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                      |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011100100100                                         | 22020201         | 70133    | 02101     | 23510170 | Electricity Charges                           | 200,000              | 120,000              | 200,000              |
| 011100100100                                         | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 100,000              | 60,000               | 100,000              |
| 011100100100                                         | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,100,000            | 900,000              | 1,100,000            |
| 011100100100                                         | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 1,600,000            | 1,000,000            | 1,600,000            |
| 011100100100                                         | 22020307         | 70133    | 02101     | 23510170 | Drugs/ Laboratory/ Medical Supplies           | 800,000              | 750,000              | 800,000              |
| 011100100100                                         | 22020311         | 70133    | 02101     | 23510170 | Food Stuffs/ Catering Materials and Supplies  | 750,000              | 500,000              | 750,000              |
| 011100100100                                         | 22020312         | 70133    | 02101     | 23510170 | Computer Materials & Supplies                 | 1,500,000            | 1,000,000            | 1,500,000            |
| 011100100100                                         | 22020401         | 70133    | 02101     | 23510170 | Minor Motor Vehicle/ Transport Equipment M    | 1,200,000            | 940,000              | 1,200,000            |
| 011100100100                                         | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 500,000              | 450,000              | 500,000              |
| 011100100100                                         | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters M | 200,000              | 150,000              | 200,000              |
| 011100100100                                         | 22020404         | 70133    | 02101     | 23510170 | Minor Office/ IT Equipment Maintenance        | 500,000              | 400,000              | 500,000              |
| 011100100100                                         | 22020405         | 70133    | 02101     | 23510170 | Minor Plants/ Generators Maintenance          | 450,000              | 150,000              | 450,000              |
| 011100100100                                         | 22020406         | 70133    | 02101     | 23510170 | Other Maintenance Services                    | 1,350,000            | 550,000              | 1,350,000            |
| 011100100100                                         | 22020410         | 70133    | 02101     | 23510170 | Minor Street Lightings Maintenance            | 1,500,000            | 1,000,000            | 1,500,000            |
| 011100100100                                         | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 500,000              | 470,000              | 500,000              |
| 011100100100                                         | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 200,000              | 145,000              | 200,000              |
| 011100100100                                         | 22020702         | 70133    | 02101     | 23510170 | Information Technology Consulting             | 1,000,000            | 600,000              | 1,000,000            |
| 011100100100                                         | 22020704         | 70133    | 02101     | 23510170 | Engineering Services                          | 300,000              | 250,000              | 300,000              |
| 011100100100                                         | 22020706         | 70133    | 02101     | 23510170 | Surveying Services                            | 500,000              | 200,000              | 500,000              |
| 011100100100                                         | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 417,000              | 500,000              |
| 011100100100                                         | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 68,000               | 100,000              |
| 011100100100                                         | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 1,000,000            | 722,000              | 1,000,000            |
| 011100100100                                         | 22021008         | 70133    | 02101     | 23510170 | Subscriptions to Professional Bodies          | 1,000,000            | 550,000              | 1,000,000            |
| 011100100100                                         | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>20,000,000</b>    | <b>13,692,000</b>    | <b>20,000,000</b>    |
| <b>RECURRENT EXPENDITURE OFFICE OF THE SECRETARY</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011101300100                                         | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>56,823,273</b>    | <b>42,617,454</b>    | <b>42,823,273</b>    |
|                                                      | <b>TOTAL</b>     |          |           |          |                                               | <b>56,823,273</b>    | <b>42,617,454</b>    | <b>42,823,273</b>    |
| 011101300100                                         |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                       |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 011101300100                                          | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,550,000            | 550,000              | 1,550,000            |
| 011101300100                                          | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 200,000              | 150,000              | 200,000              |
| 011101300100                                          | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 150,000              | 100,000              | 150,000              |
| 011101300100                                          | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,400,000            | 1,200,000            | 1,400,000            |
| 011101300100                                          | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 400,000              | 325,000              | 400,000              |
| 011101300100                                          | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 1,500,000            | 1,000,000            | 1,500,000            |
| 011101300100                                          | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,700,000            | 700,000              | 1,700,000            |
| 011101300100                                          | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 400,000              | 302,000              | 400,000              |
| 011101300100                                          | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 1,000,000            | 720,000              | 1,000,000            |
| 011101300100                                          | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 600,000              | 413,500              | 600,000              |
| 011101300100                                          | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 200,000              | 500,000              |
| 011101300100                                          | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 50,500               | 100,000              |
| 011101300100                                          | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 500,000              | 350,000              | 500,000              |
|                                                       | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>6,061,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE LOCAL GOVERNMENT COUNCIL</b> |                  |          |           |          |                                               |                      |                      |                      |
| 011200100100                                          | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>75,807,874.00</b> | <b>56,855,905</b>    | <b>50,807,874</b>    |
|                                                       | <b>TOTAL</b>     |          |           |          |                                               | <b>75,807,874.00</b> | <b>56,855,905.00</b> | <b>50,807,874.00</b> |
|                                                       |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011200100100                                          | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,800,000            | 1,500,000            | 1,800,000            |
| 011200100100                                          | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 500,000              | 400,000              | 500,000              |
| 011200100100                                          | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 200,000              | 150,000              | 200,000              |
| 011200100100                                          | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,150,000            | 950,000              | 1,150,000            |
| 011200100100                                          | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 500,000              | 410,000              | 500,000              |
| 011200100100                                          | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 650,000              | 500,000              | 650,000              |
| 011200100100                                          | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,750,000            | 1,412,000            | 1,750,000            |
| 011200100100                                          | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 300,000              | 200,000              | 300,000              |
| 011200100100                                          | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 1,350,000            | 1,300,000            | 1,350,000            |
| 011200100100                                          | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 200,000              | 150,000              | 200,000              |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 011200100100                                                    | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000               | 375,000              | 500,000               |
| 011200100100                                                    | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000               | 80,000               | 100,000               |
| 011200100100                                                    | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 1,000,000             | 850,000              | 1,000,000             |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>8,277,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE DIRECTORATE OF PERSONAL MANAGEMENT</b> |                  |          |           |          |                                               |                       |                      |                       |
| 012500100100                                                    | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>104,831,115</b>    | <b>78,623,336</b>    | <b>134,831,115</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>104,831,115</b>    | <b>78,623,336</b>    | <b>134,831,115</b>    |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 012500100100                                                    | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,800,000             | 1,500,000            | 1,800,000             |
| 012500100100                                                    | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 1,000,000             | 850,000              | 1,000,000             |
| 012500100100                                                    | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 500,000               | 400,000              | 500,000               |
| 012500100100                                                    | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 700,000               | 570,000              | 700,000               |
| 012500100100                                                    | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 650,000               | 500,000              | 650,000               |
| 012500100100                                                    | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 1,650,000             | 1,300,000            | 1,650,000             |
| 012500100100                                                    | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,750,000             | 1,350,000            | 1,750,000             |
| 012500100100                                                    | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 012500100100                                                    | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 350,000               | 262,000              | 350,000               |
| 012500100100                                                    | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 012500100100                                                    | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000               | 380,000              | 500,000               |
| 012500100100                                                    | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000               | 50,000               | 100,000               |
| 012500100100                                                    | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 600,000               | 500,000              | 600,000               |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,962,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE LOCAL EDUCATION AUTHORITY</b>          |                  |          |           |          |                                               |                       |                      |                       |
| 051700100100                                                    | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>124,126,130.00</b> | <b>93,094,597</b>    | <b>191,126,130</b>    |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>124,126,130.00</b> | <b>93,094,597.00</b> | <b>191,126,130.00</b> |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 051700100100                                                    | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,300,000             | 1,000,000            | 1,300,000             |
| 051700100100                                                    | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 100,000               | 80,000               | 100,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024  | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025  |
|-------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|-----------------------|----------------------|-----------------------|
|                                                 |                  |          |           |          |                                               | ₦                     | ₦                    | ₦                     |
| 051700100100                                    | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 500,000               | 400,000              | 500,000               |
| 051700100100                                    | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 600,000               | 500,000              | 600,000               |
| 051700100100                                    | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 650,000               | 450,000              | 650,000               |
| 051700100100                                    | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 550,000               | 490,000              | 550,000               |
| 051700100100                                    | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 650,000               | 450,000              | 650,000               |
| 051700100100                                    | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 200,000               | 150,000              | 200,000               |
| 051700100100                                    | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | 4,000,000             | 3,000,000            | 4,000,000             |
| 051700100100                                    | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 350,000               | 250,000              | 350,000               |
| 051700100100                                    | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 200,000               | 150,000              | 200,000               |
| 051700100100                                    | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000               | 350,000              | 500,000               |
| 051700100100                                    | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000               | 80,000               | 100,000               |
| 051700100100                                    | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 300,000               | 200,000              | 300,000               |
|                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>     | <b>7,550,000</b>     | <b>10,000,000</b>     |
| <b>RECURRENT EXPENDITURE FINANCE DEPARTMENT</b> |                  |          |           |          |                                               |                       |                      |                       |
| 022000100100                                    | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>103,881,541.00</b> | <b>77,911,155</b>    | <b>143,881,541</b>    |
|                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>103,881,541.00</b> | <b>77,911,155.00</b> | <b>143,881,541.00</b> |
|                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                       |                      |                       |
| 022000100100                                    | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,000,000             | 800,000              | 1,000,000             |
| 022000100100                                    | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 100,000               | 80,000               | 100,000               |
| 022000100100                                    | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 200,000               | 150,000              | 200,000               |
| 022000100100                                    | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,000,000             | 800,000              | 1,000,000             |
| 022000100100                                    | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 1,000,000             | 800,000              | 1,000,000             |
| 022000100100                                    | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 1,500,000             | 1,200,000            | 1,500,000             |
| 022000100100                                    | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,950,000             | 1,500,000            | 1,950,000             |
| 022000100100                                    | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 1,500,000             | 1,200,000            | 1,500,000             |
| 022000100100                                    | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | 5,000,000             | 3,500,000            | 5,000,000             |
| 022000100100                                    | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 350,000               | 200,000              | 350,000               |
| 022000100100                                    | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 200,000               | 180,000              | 200,000               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                                 |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000100100                                                    | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 400,000              | 500,000              |
| 022000100100                                                    | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 90,000               | 100,000              |
| 022000100100                                                    | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 600,000              | 550,000              | 600,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,450,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE PRIMARY HEALTH CARE DEPARTMENT</b>     |                  |          |           |          |                                               |                      |                      |                      |
| 052100100100                                                    | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>118,008,385</b>   | <b>88,506,288</b>    | <b>185,039,928</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>118,008,385</b>   | <b>88,506,288</b>    | <b>185,039,928</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 052100100100                                                    | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 500,000              | 400,000              | 500,000              |
| 052100100100                                                    | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 150,000              | 130,000              | 150,000              |
| 052100100100                                                    | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 100,000              | 80,000               | 100,000              |
| 052100100100                                                    | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,200,000            | 950,000              | 1,200,000            |
| 052100100100                                                    | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 1,400,000            | 1,150,000            | 1,400,000            |
| 052100100100                                                    | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 400,000              | 300,000              | 400,000              |
| 052100100100                                                    | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,000,000            | 800,000              | 1,000,000            |
| 052100100100                                                    | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 1,500,000            | 1,200,000            | 1,500,000            |
| 052100100100                                                    | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 052100100100                                                    | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 500,000              | 400,000              | 500,000              |
| 052100100100                                                    | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 100,000              | 55,000               | 100,000              |
| 052100100100                                                    | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 400,000              | 500,000              |
| 052100100100                                                    | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 70,000               | 100,000              |
| 052100100100                                                    | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 550,000              | 450,000              | 550,000              |
|                                                                 | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>7,885,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE AGRIC AND HOME ECONOMIC DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 021500100100                                                    | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>105,203,607</b>   | <b>78,902,705</b>    | <b>175,203,607</b>   |
|                                                                 | <b>TOTAL</b>     |          |           |          |                                               | <b>105,203,607</b>   | <b>78,902,705</b>    | <b>175,203,607</b>   |
|                                                                 |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 021500100100                                                    | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 3,500,000            | 2,700,000            | 3,500,000            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                    | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-----------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                               |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 021500100100                                  | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 700,000              | 550,000              | 700,000              |
| 021500100100                                  | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 100,000              | 80,000               | 100,000              |
| 021500100100                                  | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,550,000            | 1,200,000            | 1,550,000            |
| 021500100100                                  | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 1,400,000            | 1,100,000            | 1,400,000            |
| 021500100100                                  | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 1,500,000            | 1,150,000            | 1,500,000            |
| 021500100100                                  | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,000,000            | 800,000              | 1,000,000            |
| 021500100100                                  | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 1,500,000            | 1,150,000            | 1,500,000            |
| 021500100100                                  | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | 2,000,000            | 1,500,000            | 2,000,000            |
| 021500100100                                  | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 500,000              | 390,000              | 500,000              |
| 021500100100                                  | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 100,000              | 90,000               | 100,000              |
| 021500100100                                  | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 385,000              | 500,000              |
| 021500100100                                  | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 80,000               | 100,000              |
| 021500100100                                  | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 550,000              | 450,000              | 550,000              |
|                                               | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>15,000,000</b>    | <b>11,625,000</b>    | <b>15,000,000</b>    |
| <b>RECURRENT EXPENDITURE WORKS DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 023400100100                                  | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>84,132,581</b>    | <b>63,099,434</b>    | <b>55,132,580</b>    |
|                                               | <b>TOTAL</b>     |          |           |          |                                               | <b>84,132,581</b>    | <b>63,099,434</b>    | <b>55,132,580</b>    |
|                                               |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 023400100100                                  | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,000,000            | 750,000              | 1,000,000            |
| 023400100100                                  | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 1,000,000            | 850,000              | 1,000,000            |
| 023400100100                                  | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | 100,000              | 75,000               | 100,000              |
| 023400100100                                  | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 1,550,000            | 1,200,000            | 1,550,000            |
| 023400100100                                  | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 1,400,000            | 1,100,000            | 1,400,000            |
| 023400100100                                  | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 700,000              | 550,000              | 700,000              |
| 023400100100                                  | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 1,000,000            | 800,000              | 1,000,000            |
| 023400100100                                  | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | 1,500,000            | 1,300,000            | 1,500,000            |
| 023400100100                                  | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 023400100100                                  | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 500,000              | 410,000              | 500,000              |

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| ADMIN CODE                                                  | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|-------------------------------------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                                             |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 023400100100                                                | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | 100,000              | 55,000               | 100,000              |
| 023400100100                                                | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 430,000              | 500,000              |
| 023400100100                                                | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 80,000               | 100,000              |
| 023400100100                                                | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 550,000              | 450,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>10,000,000</b>    | <b>8,050,000</b>     | <b>10,000,000</b>    |
| <b>RECURRENT EXPENDITURE TRADITIONAL OFFICERS</b>           |                  |          |           |          |                                               |                      |                      |                      |
| 011100100200                                                | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>62,492,751</b>    | <b>46,869,563</b>    | <b>45,492,751</b>    |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>62,492,751</b>    | <b>46,869,563</b>    | <b>45,492,751</b>    |
| 011100100200                                                |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |
| 011100100200                                                | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,000,000            | 800,000              | 1,000,000            |
| 011100100200                                                | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 500,000              | 400,000              | 500,000              |
| 011100100200                                                | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | -                    | -                    | -                    |
| 011100100200                                                | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 600,000              | 500,000              | 600,000              |
| 011100100200                                                | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 500,000              | 450,000              | 500,000              |
| 011100100200                                                | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 700,000              | 550,000              | 700,000              |
| 011100100200                                                | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 50,000               | 40,000               | 50,000               |
| 011100100200                                                | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | -                    | -                    | -                    |
| 011100100200                                                | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 011100100200                                                | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 500,000              | 400,000              | 500,000              |
| 011100100200                                                | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | -                    | -                    | -                    |
| 011100100200                                                | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 400,000              | 500,000              |
| 011100100200                                                | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 50,000               | 100,000              |
| 011100100200                                                | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 550,000              | 400,000              | 550,000              |
|                                                             | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,990,000</b>     | <b>5,000,000</b>     |
| <b>RECURRENT EXPENDITURE BUDGET AND PLANNING DEPARTMENT</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000300100                                                | 21010101         | 70133    | 2101      | 23510170 | <b>CONSOLIDATED SALARY</b>                    | <b>2,186,271.60</b>  | <b>1,639,703</b>     | <b>2,086,271</b>     |
|                                                             | <b>TOTAL</b>     |          |           |          |                                               | <b>2,186,272</b>     | <b>1,639,703</b>     | <b>2,086,271</b>     |
|                                                             |                  |          |           |          | <b>OVERHEAD COST</b>                          |                      |                      |                      |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                       | ECON CODE        | FUN CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 |
|----------------------------------|------------------|----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|
|                                  |                  |          |           |          |                                               | ₦                    | ₦                    | ₦                    |
| 022000300100                     | 22020101         | 70133    | 02101     | 23510170 | Local Travel and Transport- Training          | 1,000,000            | 850,000              | 1,000,000            |
| 022000300100                     | 22020210         | 70133    | 02101     | 23510170 | Other Utility Charges                         | 500,000              | 400,000              | 500,000              |
| 022000300100                     | 22020202         | 70133    | 02101     | 23510170 | Telephone Charges                             | -                    | -                    | -                    |
| 022000300100                     | 22020301         | 70133    | 02101     | 23510170 | Office Materials & Supplies                   | 600,000              | 450,000              | 600,000              |
| 022000300100                     | 22020305         | 70133    | 02101     | 23510170 | Printing of Non-Security Documents            | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020402         | 70133    | 02101     | 23510170 | Minor Office Furniture Maintenance            | 700,000              | 550,000              | 700,000              |
| 022000300100                     | 22020403         | 70133    | 02101     | 23510170 | Minor Office Building/ Residential Quarters N | 50,000               | 35,500               | 50,000               |
| 022000300100                     | 22020501         | 70133    | 02101     | 23510170 | Local Training                                | -                    | -                    | -                    |
| 022000300100                     | 22040102         | 70133    | 02101     | 23510170 | Grants to Other Governments- Capital          | -                    | -                    | -                    |
| 022000300100                     | 22021026         | 70133    | 02101     | 23510170 | Entertainment at Meetings                     | 500,000              |                      | 500,000              |
| 022000300100                     | 22020701         | 70133    | 02101     | 23510170 | Financial Consulting                          | -                    | -                    | -                    |
| 022000300100                     | 22020709         | 70133    | 02101     | 23510170 | Research, Survey and Field Investigation Serv | 500,000              | 375,000              | 500,000              |
| 022000300100                     | 22020901         | 70133    | 02101     | 23510170 | Bank Charges (other than Interest)            | 100,000              | 75,000               | 100,000              |
| 022000300100                     | 22021007         | 70133    | 02101     | 23510170 | Welfare Packages                              | 550,000              | 450,000              | 550,000              |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>5,000,000</b>     | <b>3,560,500</b>     | <b>5,000,000</b>     |
| <b>MISCELLANEOUS EXPENDITURE</b> |                  |          |           |          |                                               |                      |                      |                      |
| 022000200100                     | 22021029         | 70133    | 02101     | 23510170 | Contingencies/Miscellaneous                   | 379,480,377.10       | 365,070,926          | 445,884,680.88       |
|                                  | <b>SUB-TOTAL</b> |          |           |          |                                               | <b>379,480,377</b>   | <b>365,070,926</b>   | <b>445,884,681</b>   |
| <b>Total Overhead Cost</b>       |                  |          |           |          |                                               | <b>120,000,000</b>   | <b>90,102,500</b>    | <b>120,000,000</b>   |
| <b>Total Personnel</b>           |                  |          |           |          |                                               | <b>885,941,923</b>   | <b>664,456,406</b>   | <b>1,066,873,425</b> |
| <b>GRAND TOTAL</b>               |                  |          |           |          |                                               | <b>1,385,422,300</b> | <b>1,119,629,832</b> | <b>1,632,758,106</b> |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| BADE LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT |           |           |           |          |                                                                            |                      |                      |                      |                                                                                        |
|-------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------|
| ADMIN CODE                                                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                |
|                                                                                     |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                        |
| 021500100100                                                                        | 23010107  | 70421     | 03101     | 23530100 | Purchase of Trucks                                                         | 95,000,000           |                      | 75,000,000           | Pur. Of Hand Trucks                                                                    |
| 021500100100                                                                        | 23050119  | 70421     | 03101     | 23530100 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 17,000,000           |                      | 25,000,000           | Purchase of irrigation machines 100 for distribution across the LGA.                   |
| 021500100100                                                                        | 23020130  | 70421     | 03101     | 23530100 | Provision of Agro Chemicals to Farmers                                     | 5,000,000            | 4,000,000            | 20,000,000           | Purchase of threshing machine and improves seeds varieties. i.e. millets, rice, sohgut |
| 021500100100                                                                        | 23020129  | 70421     | 03101     | 23530100 | Provision of Fertilizer to Farmers                                         | 5,000,000            |                      | 15,000,000           | provision of fertilizer                                                                |
| 021500100100                                                                        | 23010127  | 70421     | 03101     | 23530100 | Purchase of Farm Tools and Agricultural Equipment                          | 10,000,000           |                      | 15,000,000           | Purchase of agricultural chemical pesticia & herbicide                                 |
| 021500100100                                                                        | 23010126  | 70421     | 03101     | 23530100 | Purchase of Sporting/ Gaming Equipment                                     | 8,325,000            | 50,000,000           | 145,000,000          | Purchase of grains for distribution at subsidize price.                                |
| 021500100100                                                                        | 23040101  | 70421     | 03101     | 23530100 | Tree Planting                                                              | 5,000,000            |                      | 10,000,000           | For tree planting & fencing of agric department.                                       |
| <b>SUB-TOTAL</b>                                                                    |           |           |           |          |                                                                            | <b>145,325,000</b>   | <b>54,000,000</b>    | <b>305,000,000</b>   |                                                                                        |
| CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT                                   |           |           |           |          |                                                                            |                      |                      |                      |                                                                                        |
| 021500100100                                                                        | 23010102  | 70421     | 03101     | 23530100 | Purchase of Office Buildings                                               | 5,000,000            |                      | 10,000,000           | revonation of vet. Clinic across LGA                                                   |
| 021500100100                                                                        | 23020147  | 70421     | 03101     | 23530100 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 10,000,000           | 7,500,000            | 45,500,000           | Purchase of animal drugs and vaccine.                                                  |
| 021500100100                                                                        | 23020168  | 70421     | 03101     | 23530100 | Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex        | 4,319,004            |                      | 10,000,000           | Renovacine of slaughter house across the LGA                                           |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                 | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                        | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                        |
| 021500100100                                                    | 23020193  | 70421     | 03101     | 23530100 | Construction/ Establishment of New Forestry Nursery    | 10,000,000           |                      | 20,500,000           | purchase of ox-team and accessories.                                   |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                        | <b>29,319,004</b>    | <b>7,500,000</b>     | <b>86,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>            |           |           |           |          |                                                        |                      |                      |                      |                                                                        |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23530100 | Purchase of Forestry Equipment                         | 3,000,000            |                      | 5,000,000            | Purchase of forestry equipment e.g. chains, poles & survey materials   |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23530100 | Establishment of Orchards Tree Planting Campaign       | 10,000,000           |                      | 10,000,000           | Established of forestry octal across the LGA for economic development. |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23530100 | Tree Planting                                          | 7,000,000            |                      | 10,000,000           | Establishment of tree plasting sites at Gashua                         |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                        | <b>20,000,000</b>    | <b>-</b>             | <b>25,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                        |                      |                      |                      |                                                                        |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23530100 | Provision of Fishing Equipment to Fish Farmers         | 10,000,000           |                      | 10,000,000           | Bade annual fishing and culural festivals                              |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23530100 | Construction/ Provision of Agricultural Facilities     | 10,000,000           | 3,000,000            | 15,000,000           | Construction and renovation of fish market at Gashua.                  |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                        | <b>20,000,000</b>    | <b>3,000,000</b>     | <b>25,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                        |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23530100 | Women Empowerment Programme                            | 4,000,000            | 3,000,000            | 30,000,000           | Purchase of knitting and weaving machines                              |
| 055100100100                                                    | 23050180  | 70421     | 03101     | 23530100 | Provision of Vacation Jobs/ Jobs Placements for Youths | 4,451,000            |                      | 10,000,000           | Purchase sweing machine 100 for distribution to women across the LGA.  |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                        | <b>8,451,000</b>     | <b>3,000,000</b>     | <b>40,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE RURAL ELECTRIFICATION UNIT</b>           |           |           |           |          |                                                        |                      |                      |                      |                                                                        |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23530100 | Construction/ Extension of Power Grid                  | 100,345,973          |                      | 85,000,000           | Electrification of Garin Lamido, Gapiya, Tagali, Bzi, Paga, Dala       |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                    |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                            |
| 053400100100                                 | 23020103  | 70421     | 03101     | 23530100 | Construction/ Provision of Electricity                              | 30,000,000           |                      | 57,850,000           | Extension of national grid at various part of Gashua town                  |
| <b>SUB-TOTAL</b>                             |           |           |           |          |                                                                     | <b>130,345,973</b>   | <b>-</b>             | <b>142,850,000</b>   |                                                                            |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>      |           |           |           |          |                                                                     |                      |                      |                      |                                                                            |
| 022000100100                                 | 23030142  | 70421     | 03101     | 23530100 | Rehabilitation/ Maintenance of Open Market Sheds                    | 10,000,000           |                      | 25,000,000           | General renovation of Gashua main market / Motor Park                      |
| 022000100100                                 | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings                           | 2,000,000            |                      | 5,000,000            | Purchase of Pur. Of office Funitures and Fitting                           |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23530100 | Purchase of Mass Transits/ Buses                                    | 90,000,000           |                      | 90,000,000           | Purchase of mass transits                                                  |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles                                          | 15,000,000           | 6,387,500            | 15,000,000           | Repairs of motor vehicles etc                                              |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23530100 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 20,000,000           |                      | 30,385,000           | Construction ten 10 new gates at Gashua main market.                       |
| <b>SUB-TOTAL</b>                             |           |           |           |          |                                                                     | <b>137,000,000</b>   | <b>6,387,500</b>     | <b>165,385,000</b>   |                                                                            |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                            |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23530100 | Construction/ Provision of Roads                                    | 700,000,000          |                      | 700,000,000          | Construtcion of 2 km road at Gashua                                        |
| 023400100100                                 | 23020102  | 70421     | 03101     | 23530100 | Construction/ Provision of Residential Buildings/ Quarters          | 7,000,000            |                      | 85,000,000           | Fencing of grave yard at sabon gari & along Fuga, Usur, Dawayyo and Sugum. |
| <b>SUB-TOTAL</b>                             |           |           |           |          |                                                                     | <b>707,000,000</b>   | <b>-</b>             | <b>785,000,000</b>   |                                                                            |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                            |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23530100 | Construction/ Provision of Public/ Primary Schools                  | 35,000,000           |                      | 60,000,000           | Construction of priamry school at Zango, Ngeljabe, Garin Lamido            |
| 051700100100                                 | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings                           | 20,000,000           |                      | 25,000,000           | Purchase of classroom furtunire for pupils across the LGA.                 |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                       | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                               |
|----------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------|
|                                  |           |           |           |          |                                                      | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                       |
| 051700100100                     | 23030106  | 70421     | 03101     | 23530100 | Rehabilitation/ Repairs of Public Schools/ Quarters  | 15,000,000           |                      | 35,000,000           | Renovation and fencing of primary schools at different location                                       |
| 051700100100                     | 23050133  | 70421     | 03101     | 23530100 | Support to Cooperative Societies                     | 40,000,000           | 17,303,435           | 40,000,000           | Support to scholarship of L.G. provision of instructional materials to primary school across the LGA. |
| <b>SUB-TOTAL</b>                 |           |           |           |          |                                                      | <b>110,000,000</b>   | <b>17,303,435</b>    | <b>160,000,000</b>   |                                                                                                       |
| <b>CAPIAL EXPENDITURE HEALTH</b> |           |           |           |          |                                                      |                      |                      |                      |                                                                                                       |
| 052100100100                     | 23020106  | 70421     | 03101     | 23530100 | Construction/ Provision of Hospitals/ Health Centers | 33,000,000           |                      | 65,000,000           | Construction of Health clinic at Ngeljade, Chirawa & Alagarno.                                        |
| 052100100100                     | 23030121  | 70421     | 03101     | 23530100 | Rehabilitation/ Repairs of Office Buildings          | 25,000,000           |                      | 30,000,000           | Revonation of Health clinic & construction of staff quarters at Ngelbowa, Bizi, Jigawa                |
| 052100100100                     | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings            | 5,000,000            |                      | 5,000,000            | Purchase of office furniture and equipment.                                                           |
| 052100100100                     | 23010139  | 70421     | 03101     | 23530100 | Purchase of Tractors and Other Equipment             | 3,000,000            | 1,000,000            | 3,000,000            | Repair of tractor for sanitation exercise./ maitainance                                               |
| 052100100100                     | 23010148  | 70421     | 03101     | 23530100 | Purchase/ Maintenance of Ambulance                   | 20,000,000           |                      | 40,000,000           | Purchase of ambulance, 4 wheel drive and three sharon for Dawayo, Katzu, Sugum, Tagali.               |
| 052100100100                     | 23010164  | 70421     | 03101     | 23530100 | Purchase of Tricycle (Kekeh)                         | 10,000,000           |                      | 10,000,000           | Purchase of 4 tricycle to hard reach areas:                                                           |
| 052100100100                     | 23010122  | 70421     | 03101     | 23530100 | Purchase of Health/ Medical Equipment                | 10,000,000           | 3,500,000            | 10,000,000           | Purchase of sanitation materials                                                                      |
| 052100100100                     | 23010142  | 70421     | 03101     | 23530100 | Purchase of Electronics/ Electrical Equipment        | 10,000,000           |                      | 10,000,000           | Purchase of deep frezers for cool chains room.                                                        |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                               |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                       |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23530100 | Construction/ Provision of Hospitals/ Health Centers                                                            | 25,000,000           |                      | 30,000,000           | constrution of new helath clinic at Bida and Kabayo                   |
| 052100100100                                                    | 23010120  | 70421     | 03101     | 23530100 | Purchase of Canteen/ Kitchen Equipment                                                                          | 3,000,000            |                      | 3,000,000            | Staff uniform while kaki and brown                                    |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                                                                                 | <b>144,000,000</b>   | <b>4,500,000</b>     | <b>206,000,000</b>   |                                                                       |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                       |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23530100 | Purchase of Vans                                                                                                | 2,000,000            | 1,000,000            | 3,000,000            | Repairs of information van                                            |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23530100 | Purchase of Public Address (PA) System                                                                          | 1,500,000            |                      | 2,000,000            | purchase of one generator, microphone & accressories.                 |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23530100 | Construction of Youth/ Civic Centres                                                                            | 7,500,000            |                      | 3,000,000            | Purchase of vedio camera and accessories                              |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                                                                                 | <b>11,000,000</b>    | <b>1,000,000</b>     | <b>8,000,000</b>     |                                                                       |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                       |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23530100 | Construction/ Provision of Recreational/ Amusement Facilities                                                   | 3,000,000            |                      | 5,000,000            | Renovation of Bade museum                                             |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23530100 | Purchase of Sporting/ Gaming Equipment                                                                          | 3,000,000            | 3,000,000            | 5,000,000            | Sport activties                                                       |
| 055100100100                                                    | 23050183  | 70421     | 03101     | 23530100 | Support for Community/ Ward Projects                                                                            | 4,000,000            | 4,000,000            | 5,000,000            | contribution to mosques sharia committee & other religious activities |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23530100 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) | 5,000,000            | 3,500,000            | 6,000,000            | oraganising governors and chairman completeion                        |
| <b>SUB-TOTAL</b>                                                |           |           |           |          |                                                                                                                 | <b>15,000,000</b>    | <b>10,500,000</b>    | <b>21,000,000</b>    |                                                                       |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                       |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23530100 | Purchase of Fire Fighting Equipment                                                                             | 1,500,000            | 780,000              | 2,500,000            | Maintains of 2 fire service van                                       |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23530100 | Construction/ Provision of Boreholes                                                                            | 1,500,000            |                      | 2,500,000            | Construction of water reserviour                                      |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                 | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                       |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                        | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                               |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23530100 | Rehabilitation/ Repairs of Water Facilities            | 1,000,000            |                      | 1,500,000            | Purchase of water pump.                                                       |
| <b>SUB-TOTAL</b>                                                         |           |           |           |          |                                                        | <b>4,000,000</b>     | <b>780,000</b>       | <b>6,500,000</b>     |                                                                               |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>          |           |           |           |          |                                                        |                      |                      |                      |                                                                               |
| 023400100100                                                             | 23010119  | 70421     | 03101     | 23530100 | Purchase of Power Generator Sets                       | 25,000,000           | 15,785,000           | 45,000,000           | Purcahse of 2 single phase generator across the LGA                           |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23530100 | Rehabilitation/ Repairs of Water Facilities            | 75,000,000           | 63,587,331           | 115,000,000          | Purcashe of extesion of water line various vilages                            |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23530100 | Construction/ Provision of Boreholes                   | 225,877,659          | 169,408,245          | 315,000,000          | Drilling of solar and motorise bore hole across the LGA.                      |
| <b>SUB-TOTAL</b>                                                         |           |           |           |          |                                                        | <b>325,877,659</b>   | <b>248,780,576</b>   | <b>475,000,000</b>   |                                                                               |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                        |                      |                      |                      |                                                                               |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23530100 | Other WASH Programme                                   | 10,000,000           | 10,000,000           | 10,000,000           |                                                                               |
| <b>SUB-TOTAL</b>                                                         |           |           |           |          |                                                        | <b>10,000,000</b>    | <b>10,000,000</b>    | <b>10,000,000</b>    |                                                                               |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                        |                      |                      |                      |                                                                               |
| 053500100100                                                             | 23030146  | 70421     | 03101     | 23530100 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc. | 5,000,000            |                      | 5,000,000            | Repairs of Tipper 911 for sanitation                                          |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23530100 | Construction/ Completion of Culverts/ Bridges          | 10,557,300           |                      | 55,000,000           | Construction of new curtart at Tagama,, Sugum and some part of Gahsua town.   |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23530100 | Construction of Drainage Channels                      | 25,000,000           | 15,000,000           | 60,000,000           | Evacuation and embarkment of drainages at Dagona, Bizi, Murza, Azam and Bida. |
| <b>SUB-TOTAL</b>                                                         |           |           |           |          |                                                        | <b>40,557,300</b>    | <b>15,000,000</b>    | <b>120,000,000</b>   |                                                                               |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                        |                      |                      |                      |                                                                               |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23530100 | Purchase/ Acquisition of Land                          | 25,000,000           | 20,000,000           | 50,000,000           | Land compensation in respect of various individual properties across the LGA. |
| <b>SUB-TOTAL</b>                                                         |           |           |           |          |                                                        | <b>25,000,000</b>    | <b>20,000,000</b>    | <b>50,000,000</b>    |                                                                               |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                 |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                         |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>       |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                         |
| 055100100100                                           | 23050133  | 70421     | 03101     | 23530100 | Support to Cooperative Societies                                                                        | 2,000,000            | 1,000,000            | 10,000,000           | Support to club & youth empowerment association.                                        |
| 055100100100                                           | 23010113  | 70421     | 03101     | 23530100 | Purchase of Computers and Accessories                                                                   | 1,500,000            |                      | 2,000,000            | Purchase of computer set to community development unity                                 |
| 055100100100                                           | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings                                                               | 2,000,000            |                      | 2,000,000            | Purchase of 200 plastic chairs & canopies.                                              |
| <b>SUB-TOTAL</b>                                       |           |           |           |          |                                                                                                         | <b>5,500,000</b>     | <b>1,000,000</b>     | <b>14,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                         |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23530100 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 60,000,000           |                      | 70,000,000           | Revonation of govenrment lodge & rehabilitation                                         |
| 012500100100                                           | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings                                                             | 30,000,000           |                      | 90,485,189           | construction of new charlet at govenrment lodge.and Const. of Town Hall                 |
| 012500100100                                           | 23020178  | 70421     | 03101     | 23530100 | Construction of Police Sub-station                                                                      | -                    | -                    | 55,514,810           | Cnst. Of New Police Station at Gashiwa                                                  |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings                                                               | 5,000,000            | 5,000,000            | 7,000,000            | Purchase of office furniture and equipment.                                             |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles                                                                              | 45,000,000           | 42,000,000           | 70,000,000           | Purchase of motor vehicle for utilities workshop and 2 Fairly Used Zangol for Security. |
| 012500100100                                           | 23050261  | 70421     | 03101     | 23530100 | Training & Retraining on ICT                                                                            | 1,000,000            |                      | 3,000,000            | Training & Retraining                                                                   |
| <b>SUB-TOTAL</b>                                       |           |           |           |          |                                                                                                         | <b>140,000,000</b>   | <b>47,000,000</b>    | <b>295,999,999</b>   |                                                                                         |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                         |
| 022000100100                                           | 23010113  | 70421     | 03101     | 23530100 | Purchase of Computers and Accessories                                                                   | 1,500,000            |                      | 3,500,000            | Purcahse of computer                                                                    |

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| ADMIN CODE                                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                  |
|------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------|
|                                                                                          |           |           |           |          |                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                          |
| 022000100100                                                                             | 23010114  | 70421     | 03101     | 23530100 | Purchase of Computer Printers                           | 1,000,000            |                      | 3,500,000            | Purchase of printer                                                                                                      |
| 022000100100                                                                             | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings               | 9,894,633            |                      | 12,151,637           | Purcashe of office furniture and fittings.                                                                               |
| 022000100100                                                                             | 23050261  | 70421     | 03101     | 23530100 | Training & Retraining on ICT                            | 2,000,000            |                      | 2,500,000            | Training of staff on ICT                                                                                                 |
| 022000100100                                                                             | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles                              | 5,000,000            |                      | 7,000,000            | Purchase of Motor vehicle.                                                                                               |
| <b>SUB-TOTAL</b>                                                                         |           |           |           |          |                                                         | <b>19,394,633</b>    | <b>-</b>             | <b>28,651,637</b>    |                                                                                                                          |
| <b>TOTAL CAPITAL</b>                                                                     |           |           |           |          |                                                         | <b>2,047,770,569</b> | <b>449,751,511</b>   | <b>2,969,386,636</b> |                                                                                                                          |
| <b>BURSARI LOCAL GOVERNMENT COUNCIL 'CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT</b> |           |           |           |          |                                                         |                      |                      |                      |                                                                                                                          |
| 021500100100                                                                             | 23010139  | 70421     | 03101     | 23510200 | Purchase of Tractors and Other Equipment                | 100,000,000          | 57,750,000           | 200,000,000          | purchest of 3 Nos of Tractors Messy with Complete implements and puches of 10nos of Threshing Machine                    |
| 021500100100                                                                             | 23050119  | 70421     | 03101     | 23510200 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil | 5,000,000            |                      | 7,000,000            | Bush Road Clearance from Dapchi to Gashua 84 Km and from Bayamari to Balle 22Kms                                         |
| 021500100100                                                                             | 23020130  | 70421     | 03101     | 23510200 | Provision of Agro Chemicals to Farmers                  | 4,000,000            | 3,000,000            | 7,000,000            | Purchest of Agro Chemicals Spraying Equipment , Pieces of Knapsack Sprayers(16Liters) Purches of 10 Nos Knafting Machine |
| 021500100100                                                                             | 23020129  | 70421     | 03101     | 23510200 | Provision of Fertilizer to Farmers                      | 10,500,000           |                      | 10,000,000           | Purchase of 1500 Bags of NPK Fertilizer                                                                                  |
| 021500100100                                                                             | 23010127  | 70421     | 03101     | 23510200 | Purchase of Farm Tools and Agricultural Equipment       | 50,000,000           |                      | 50,000,000           | Purchase of 20 Set Ox Bull team                                                                                          |
| 021500100100                                                                             | 23010126  | 70421     | 03101     | 23510200 | Purchase of Sporting/ Gaming Equipment                  | 5,000,000            |                      |                      |                                                                                                                          |
| 021500100100                                                                             | 23040101  | 70421     | 03101     | 23510200 | Tree Planting                                           | 3,000,000            |                      |                      |                                                                                                                          |
| <b>TOTAL</b>                                                                             |           |           |           |          |                                                         | <b>177,500,000</b>   | <b>60,750,000</b>    | <b>274,000,000</b>   |                                                                                                                          |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                 |           |           |           |          |                                                         |                      |                      |                      |                                                                                                                          |

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| ADMIN CODE                                            | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                   | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                     |
|-------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------|
|                                                       |           |           |           |          |                                                          | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                             |
| 021500100100                                          | 23020106  | 70421     | 03101     | 23510200 | Construction/ Provision of Hospitals/ Health Centers     | -                    |                      | 70,000,000           | Contruction of Veterinary Clinic at Dapchi, Bayamari & Garin Alkali         |
| 021500100100                                          | 23010122  | 70421     | 03101     | 23510200 | Purchase of Health/ Medical Equipment                    | 2,000,000            |                      | 20,000,000           | Purches of vetirinary drugs , equipment and purchest of Animal Feeds        |
| 021500100100                                          | 23020147  | 70421     | 03101     | 23510200 | Provision of Equipment, Furniture and Drugs for Health C | 5,000,000            |                      | 18,000,000           | Purchest of 100Nos of Irrigation water Pumps 3 inches Honda                 |
| 021500100100                                          | 23020168  | 70421     | 03101     | 23510200 | Construction/ Maintenance/ Rehabilitation of Sports Sta  | 5,000,000            |                      | 40,000,000           | Construction of New Grained Fertilizer Store at Dapchi                      |
| 021500100100                                          | 23020193  | 70421     | 03101     | 23510200 | Construction/ Establishment of New Forestry Nursery      | -                    |                      | 25,000,000           | Upgrading of Abbator Slaughter House at Dumburi , Garin Alkali and Bayamari |
| 021500100100                                          | 23020177  | 70421     | 03101     | 23510100 | Drilling of Boreholes with Solar and Overhead Tank       | 4,000,000            |                      |                      |                                                                             |
| <b>TOTAL</b>                                          |           |           |           |          |                                                          | <b>16,000,000</b>    | <b>-</b>             | <b>173,000,000</b>   |                                                                             |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>  |           |           |           |          |                                                          |                      |                      |                      |                                                                             |
| 021500100100                                          | 23010140  | 70421     | 03101     | 23510200 | Purchase of Forestry Equipment                           | -                    |                      | 5,000,000            | Purchase of Forestry Equipment                                              |
| 021500100100                                          | 23050272  | 70421     | 03101     | 23510200 | Establishment of Orchards Tree Planting Campaign         | 5,000,000            |                      | 3,000,000            | Establishment of Nursary and Procurement of Nursary Materials               |
| 021500100100                                          | 23040101  | 70421     | 03101     | 23510200 | Tree Planting                                            | 8,000,000            |                      | 5,000,000            | Tree Planting Activities                                                    |
| 021500100100                                          | 23020114  | 70421     | 03101     | 23510200 | Construction/ Provision of Roads                         | 5,500,000            | 6,000,000            |                      |                                                                             |
| 021500100100                                          | 23020152  | 70421     | 03101     | 23510200 | Construction/ Provision of Boreholes                     | 3,800,000            |                      | 8,000,000            | Construction of Animal Pound at Dapchi                                      |
| 021500100100                                          | 23020186  | 70421     | 03101     | 23510200 | Dredging of New Water Ways                               | -                    | -                    | 10,000,000           | Construction of Eath Dam for Animal on Transit on Strategic In LGA          |
| <b>TOTAL</b>                                          |           |           |           |          |                                                          | <b>22,300,000</b>    | <b>6,000,000</b>     | <b>21,000,000</b>    |                                                                             |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b> |           |           |           |          |                                                          |                      |                      |                      |                                                                             |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                         | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                  |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                          |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23510200 | Provision of Fishing Equipment to Fish Farmers | 3,000,000            |                      | 30,000,000           | Improving Activities for youth through support fishing gear, waterboard, canoe and entrepreneurial skills                                                                |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                | <b>3,000,000</b>     | -                    | <b>30,000,000</b>    |                                                                                                                                                                          |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                |                      |                      |                      |                                                                                                                                                                          |
| 021100100100                                                    | 23010157  | 70421     | 03101     | 23510200 | Purchase of Hand Craft Materials               | -                    |                      | 50,000,000           | Purchest of 20Nos of Weaving Machine and 50nos of Swening Machines . Generators and accessories to women and youth Deveelopment                                          |
| 021100100100                                                    | 23010130  | 70421     | 03101     | 23510200 | Purchase of Recreational Facilities            | 5,000,000            |                      |                      |                                                                                                                                                                          |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                | <b>5,000,000</b>     | -                    | <b>50,000,000</b>    |                                                                                                                                                                          |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                |                      |                      |                      |                                                                                                                                                                          |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23530100 | Construction/ Provision of Electricity         | 303,680,720          |                      | 160,000,000          | Extension of National Grid from Bayamari to Sabon Gari , Guba , Kankare. Dapso and Installation of 100Nos of Streets Light Poles at Dapchi and other Stretegic Locations |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                | <b>303,680,720</b>   | -                    | <b>160,000,000</b>   |                                                                                                                                                                          |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                |                      |                      |                      |                                                                                                                                                                          |
| 022000100100                                                    | 23020153  | 70421     | 03101     | 23510200 | Construction of Drainage Channels              | 7,000,000            | 3,000,000            | 9,000,000            | Levelling of Garin Alkali, Dapchi and Bayamari Market with Latral Sand                                                                                                   |
| 022000100100                                                    | 23010112  | 70421     | 03101     | 23510200 | Purchase of Office Furniture and Fittings      |                      |                      | 3,200,000            | Purchest of Office Furniture and Equipment                                                                                                                               |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23510200 | Purchase of Mass Transits/ Buses               | 57,00,000            |                      | 70,000,000           | Purchest of Fairly used 5 Nos of Mass Transit, Sharon Bus                                                                                                                |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                                                          |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                                                  |
| 022000100100                                 | 23010113  | 70421     | 03101     | 23510200 | Purchase of Computers and Accessories                               | 5,000,000            |                      |                      |                                                                                                                                                                                                                                                                                  |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23510200 | Purchase of Motor Vehicles                                          |                      |                      | 13,200,000           | Purchase of pegiot 406                                                                                                                                                                                                                                                           |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23510200 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 169,757,878          | 165,000,000          | 207,000,000          | Construction of two Blocks of ten Shopping Complex at Dapchi and Bayamari and two Blocks of five Shopping Complex at Garin Adua and Matti, Completion of Modern Motor Pack at Dapchi, Construction of One Blocks of Five Market Stoll at Garin Alkali Bayamari Matti and Kankare |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>181,757,878</b>   | <b>168,000,000</b>   | <b>302,400,000</b>   |                                                                                                                                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                                                                                                                                                                  |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23510200 | Construction/ Provision of Roads                                    | 700,000,000          |                      | 727,161,773          | Consof 2Km Road within Local Government                                                                                                                                                                                                                                          |
| 023400100100                                 | 23020139  | 70421     | 03101     | 23510200 | Construction/ Completion of Culverts/ Bridges                       | 75,000,000           |                      | 30,000,000           | Construction of Drainage at Abbari , Sabon Gari, Guba Illela and Heuseri River Bank dapchi                                                                                                                                                                                       |
| 023400100100                                 | 23020116  | 70421     | 03101     | 23510200 | Construction/ Provision of Waterways                                | 3,000,000            |                      | 8,000,000            | Establishment and Erosion control at Juluri, Kaliyari , Ajiri . Damaya and Tarbutu                                                                                                                                                                                               |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>778,000,000</b>   | <b>-</b>             | <b>765,161,773</b>   |                                                                                                                                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                                                                                                                                                                  |
| 051700100100                                 | 23020145  | 70421     | 03101     | 23510200 | Construction/ Completion of New Classroom                           |                      |                      | 45,000,000           | Construction of 2 2 Blocks of 3 Classrooms at 5 Strategics wards,                                                                                                                                                                                                                |
| 051700100100                                 | 23020101  | 70421     | 03101     | 23510200 | Construction/ Provision of Office Buildings                         |                      |                      | 30,000,000           | Construction of LGEA Departmental Store,                                                                                                                                                                                                                                         |

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| ADMIN CODE                                  | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                   |
|---------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------|
|                                             |           |           |           |          |                                             | N                    | N                    | N                    |                                                                                                                           |
| 051700100100                                | 23010105  | 70421     | 03101     | 23510200 | Purchase of Motor Vehicles                  |                      |                      | 5,000,000            | Repairs of motor vehicle for monitoring                                                                                   |
| 051700100100                                | 23010112  | 70421     | 03101     | 23510200 | Purchase of Office Furniture and Fittings   | 68,000,000           |                      | 70,000,000           | Purchase of Office Furniture and Equipment, purchase of instructional materials, renovation of 10 nos of Primary Schools, |
| <b>TOTAL</b>                                |           |           |           |          |                                             | <b>68,000,000</b>    | <b>-</b>             | <b>150,000,000</b>   |                                                                                                                           |
| <b>CAPIAL EXPENDITURE HEALTH</b>            |           |           |           |          |                                             |                      |                      |                      |                                                                                                                           |
| 052100100100                                | 23010164  | 70421     | 03101     | 23510200 | Purchase of Tricycle (Kekeh)                |                      |                      | 40,000,000           | Puchest of 10 Nos of Motorcycle to 10 and 5 Nos of \Jega PHCC for Effective outreach Services ,                           |
| 052100100100                                | 23010159  | 70421     | 03101     | 23510200 | Purchase of Vaccines                        |                      |                      | 20,000,000           | Purches of Deep Freezer and ICE Tiring Refregenerator to Cold Room                                                        |
| 052100100100                                | 23020101  | 70421     | 03101     | 23510200 | Construction/ Provision of Office Buildings | -                    |                      | 40,000,000           | Construction of Despenser at Lawanti and Gadine                                                                           |
| 052100100100                                | 23030121  | 70421     | 03101     | 23510200 | Rehabilitation/ Repairs of Office Buildings | 96,000,000           |                      | 35,000,000           | Repairs of AMbulance vehicle, Renovation of PHCC at Gadine , Dalari, Kankare , Lawanti Sunowa, Kokomari , Remin Kamu      |
| 052100100100                                | 23010122  | 70421     | 03101     | 23510200 | Purchase of Health/ Medical Equipment       | 23,000,000           | 22,000,000           | 50,000,000           | Purchest of Essential Drugs Emergency drugs and Essential Comodities And Equipemnt to PHCC Center                         |
| <b>TOTAL</b>                                |           |           |           |          |                                             | <b>119,000,000</b>   | <b>22,000,000</b>    | <b>185,000,000</b>   |                                                                                                                           |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b> |           |           |           |          |                                             |                      |                      |                      |                                                                                                                           |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                   |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                      | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                           |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23510200 | Purchase of Vans                                                     | 10,000,000           |                      | 7,000,000            | Repairs of Information Vans and Purchest of Information Materials                                                                                                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                      | <b>10,000,000</b>    | <b>-</b>             | <b>7,000,000</b>     |                                                                                                                                                                                                           |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                      |                      |                      |                      |                                                                                                                                                                                                           |
| 055100100100                                                    | 23020189  | 70421     | 03101     | 23510200 | Establishment/ Construction of Women Vocational/ Development Centres | 48,000,000           | 32,100,000           | 35,000,000           | Cash tranfer to 100 vulnerables and poorest to poor group i n 10 wards of the LGA and support tsangaya islamic school contributon to self Half Community Project , Counter Part funding to Donor Agencies |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23510200 | Purchase of Sporting/ Gaming Equipment                               | 3,000,000            | 3,000,000            | 5,000,000            | Purchest of Sport Materials and other gaming equipment                                                                                                                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                      | <b>51,000,000</b>    | <b>35,100,000</b>    | <b>40,000,000</b>    |                                                                                                                                                                                                           |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                      |                      |                      |                      |                                                                                                                                                                                                           |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23510200 | Purchase of Fire Fighting Equipment                                  | 5,500,000            |                      | 4,000,000            | Purchest of Fire Figthers equipment and repar of five figher vehicles                                                                                                                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                      | <b>5,500,000</b>     | <b>-</b>             | <b>4,000,000</b>     |                                                                                                                                                                                                           |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                      |                      |                      |                      |                                                                                                                                                                                                           |
| 023400100100                                                    | 23020105  | 70421     | 03101     | 23510200 | Construction/ Provision of Water Facilities                          | 35,000,000           | 34,150,000           | 195,000,000          | Drilling/Installation of 150 Nos of New Hand Pumps                                                                                                                                                        |
| 023400100100                                                    | 23030104  | 70421     | 03101     | 23510200 | Rehabilitation/ Repairs of Water Facilities                          | 19,850,000           |                      | 41,339,013           | Sinking / Procurement of cements well at Ngarbuwa , Tebburi , Bisikin , Garbati, Bulama Yuraima , Manu Dan Hajja , Gana Waziri and Laraba communities                                                     |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                                                                      |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                                                              |
| 023400100100                                                             | 23020125  | 70421     | 03101     | 23510200 | Construction of Power Generating Plants       | 10,000,000           | 162,350,100          | 160,000,000          | Purchest / Procurement of 2 Nos of KVA Generators Listers, Alternators Coil , Boreholes materials , Reticulation of Water Pipeline for 1500 Meters Distance at GARin Alkali , Duburi , Dapchi , Bayamary and Conversion of motorized borehols to Solar Hybridge at Different location in LGA |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23510200 | Construction/ Provision of Boreholes          | 50,000,000           | 2,250,100            | 5,000,000            | Purchest of Survey Materials                                                                                                                                                                                                                                                                 |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23510200 | Construction/ Provision of Boreholes          | 120,000,000          |                      |                      |                                                                                                                                                                                                                                                                                              |
| <b>TOTAL</b>                                                             |           |           |           |          |                                               | <b>234,850,000</b>   | <b>198,750,200</b>   | <b>401,339,013</b>   |                                                                                                                                                                                                                                                                                              |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                               |                      |                      |                      |                                                                                                                                                                                                                                                                                              |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23510200 | Other WASH Programme                          | 18,000,000           |                      | 16,000,000           | Construction of Public Toilets at Bayamari Markets                                                                                                                                                                                                                                           |
| <b>TOTAL</b>                                                             |           |           |           |          |                                               | <b>18,000,000</b>    | <b>-</b>             | <b>16,000,000</b>    |                                                                                                                                                                                                                                                                                              |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                               |                      |                      |                      |                                                                                                                                                                                                                                                                                              |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23510200 | Construction/ Completion of Culverts/ Bridges | 5,000,000            |                      |                      |                                                                                                                                                                                                                                                                                              |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23510200 | Construction of Drainage Channels             | 60,000,000           |                      |                      |                                                                                                                                                                                                                                                                                              |
| <b>TOTAL</b>                                                             |           |           |           |          |                                               | <b>65,000,000</b>    | <b>-</b>             | <b>-</b>             |                                                                                                                                                                                                                                                                                              |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                               |                      |                      |                      |                                                                                                                                                                                                                                                                                              |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23510200 | Purchase/ Acquisition of Land                 | 17,000,000           | 10,000,000           | 20,000,000           | Land Compensation                                                                                                                                                                                                                                                                            |
| <b>TOTAL</b>                                                             |           |           |           |          |                                               | <b>17,000,000</b>    | <b>10,000,000</b>    | <b>20,000,000</b>    |                                                                                                                                                                                                                                                                                              |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                               |                      |                      |                      |                                                                                                                                                                                                                                                                                              |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23510200 | Support to Cooperative Societies              | 35,000,000           | 28,550,000           | 50,000,000           | puchest of Relief Materials e.g Zinc, Ceiling, Timbers etc and Youth Empowerment                                                                                                                                                                                                             |

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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                               |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                       |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>35,000,000</b>    | <b>28,550,000</b>    | <b>50,000,000</b>    |                                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                       |
| 012500100100                                           | 23050223  | 70421     | 03101     | 23510200 | Local Government Elections/ Tribunals                                                                   | 20,000,000           | 180,000,000          | 25,000,000           | Contribution to state electoral Commission to continue voter registration and National Population Commission                                                          |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23510200 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 52,300,000           | 52,000,000           | 150,000,000          | Renovation of Chairman/ Secretary Qlters , Local Government Secretariate Completion Govt Lodge At Dapchi, Furnituring, Bedding, Interloving of Senior Quarters Dapchi |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23510200 | Purchase of Motor Vehicles                                                                              | 70,000,000           |                      | 130,000,000          | Purchest of " 2 Nos of Peogeut 406 and 1 Humma Bus for Council, Purchase of 5 Nos of Motorcycle and 5 Nos of Jega for Vigilantes                                      |
| 012500100100                                           | 23020169  | 70421     | 03101     | 23510200 | Construction/ Maintenance of Guest Houses, Town Halls, Staff Canteen, Etc.                              | 25,000,000           |                      | 150,000,000          | Construction of 10 nos of Mosques 5 Nos of Islamiyya at strategics locations,                                                                                         |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>167,300,000</b>   | <b>232,000,000</b>   | <b>455,000,000</b>   |                                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                       |
| 022000100100                                           | 23010113  | 70421     | 03101     | 23510200 | Purchase of Computers and Accessories                                                                   | 3,500,000            |                      | 3,500,000            | Purchase of Computer Latops and one portable generator , Stablizers and other electric Accessoriess                                                                   |
| 022000100100                                           | 23010112  | 70421     | 03101     | 23510200 | Purchase of Office Furniture and Fittings                                                               | 6,500,000            |                      | 3,000,000            | Purchest of Office furniture and Equipment                                                                                                                            |
| 022000100100                                           | 23050261  | 70421     | 03101     | 23510200 | Training & Retraining on ICT                                                                            | 6,000,000            |                      | 6,000,000            | Training and retraining on ICT                                                                                                                                        |

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| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                       |
|--------------------|-----------|-----------|-----------|----------|----------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                    |           |           |           |          |                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                               |
| 022000100100       | 23010105  | 70421     | 03101     | 23510200 | Purchase of Motor Vehicles | 25,500,000           |                      | 2,500,000            | Renovatioonn of Budget Office |
| <b>TOTAL</b>       |           |           |           |          |                            | <b>41,500,000</b>    | -                    | <b>15,000,000</b>    |                               |
| <b>GRAND TOTAL</b> |           |           |           |          |                            | <b>2,319,388,598</b> | <b>761,150,200</b>   | <b>3,118,900,786</b> |                               |

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| ADMIN CODE                                                                                     | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                           |
|------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------|
|                                                                                                |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                   |
| <b>DAMATURU LOCAL GOVERNMENT COUNCIL 'CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                   |
| 021500100100                                                                                   | 23010107  | 70421     | 03101     | 23510300 | Purchase of Trucks                                                  | 99,431,139           | -                    | 30,000,000           | purch. Of Thrashing Machine                                       |
| 021500100100                                                                                   | 23020124  | 70421     | 03101     | 23510300 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 20,000,000           | 2,604,506            | 20,000,000           | const. of shade at Damaturu cattle market                         |
| 021500100100                                                                                   | 23020130  | 70421     | 03101     | 23510300 | Provision of Agro Chemicals to Farmers                              | 10,000,000           | -                    | 15,000,000           | purchase of agric chemical to control pest of crops in the farmer |
| 021500100100                                                                                   | 23030156  | 70421     | 3101      | 23510300 | Renovation/ rehabilitation of                                       | 10,000,000           | -                    | 15,000,000           | renovation and up grading of agric store                          |
| 021500100100                                                                                   | 23020129  | 70421     | 03101     | 23510300 | Provision of Fertilizer to Farmers                                  | -                    | 9,892,647            | 5,000,000            | Loading and Uploading of Fertilizer                               |
| 021500100100                                                                                   | 23010127  | 70421     | 03101     | 23510300 | Purchase of Farm Tools and Agricultural Equipment                   | 20,000,000           | 62,100,000           | 60,000,000           | purch. Of grain                                                   |
| 021500100100                                                                                   | 23030146  | 70421     | 03101     | 23510300 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.              | 5,000,000            |                      | 5,000,000            | repairs of 2 tractor                                              |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                                     | <b>164,431,139</b>   | <b>74,597,153</b>    | <b>150,000,000</b>   |                                                                   |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                       |           |           |           |          |                                                                     |                      |                      |                      |                                                                   |
| 021500100100                                                                                   | 23020198  | 70421     | 03101     | 23510300 | Construction of Veterinary Clinics                                  | 15,000,000           | 9,410,000            | 15,000,000           | repaenoirs and construction vet clinic dtr and kukareta           |
| 021500100100                                                                                   | 23020118  | 70421     | 03101     | 23510300 | Construction/ Provision of Infrastructure                           |                      |                      |                      |                                                                   |
| 021500100100                                                                                   | 23010122  | 70421     | 03101     | 23510300 | Purchase of Health/ Medical Equipment                               | 17,521,000           |                      | 15,000,000           | purchase drugs and vaccines                                       |
| 021500100100                                                                                   | 23020168  | 70421     | 03101     | 23510300 | Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex | 10,000,000           |                      |                      |                                                                   |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                                     | <b>42,521,000</b>    | <b>9,410,000</b>     | <b>30,000,000</b>    |                                                                   |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                           |           |           |           |          |                                                                     |                      |                      |                      |                                                                   |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                    |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                            |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23510300 | Purchase of Forestry Equipment                   | 6,000,000            |                      | 5,000,000            | purchase forest guard uniforms for forest guards           |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23510300 | Tree Planting                                    | 10,000,000           |                      | 15,000,000           | three planting compain                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                  | <b>16,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                            |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                  |                      |                      |                      |                                                            |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23510300 | Provision of Fishing Equipment to Fish Farmers   |                      | 38,765,117           | -                    |                                                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                  | <b>-</b>             | <b>38,765,117</b>    | <b>-</b>             |                                                            |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                  |                      |                      |                      |                                                            |
| 021100100100                                                    | 23050184  | 70421     | 03101     | 23510300 | Women Empowerment Programme                      | 10,000,000           | 59,333,333           | 45,000,000           | purchase of sewing machine and Women Empowerment Programme |
| 021100100100                                                    | 23010130  | 70421     | 03101     | 23510300 | Purchase of Recreational Facilities              | 3,000,000            |                      | 5,000,000            | purchase of min paster machine                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                  | <b>13,000,000</b>    | <b>59,333,333</b>    | <b>50,000,000</b>    |                                                            |
| <b>CAPITAL EXPENDITURE RURULELECTRIFICATION UNIT</b>            |           |           |           |          |                                                  |                      |                      |                      |                                                            |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23510300 | Construction/ Provision of Electricity           | 50,000,000           | 12,000,000           | 50,000,000           | purchase and Instulation Solar at LGA                      |
| 053400100100                                                    | 23030102  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Electricity           | -                    |                      |                      |                                                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                  | <b>50,000,000</b>    | <b>12,000,000</b>    | <b>50,000,000</b>    |                                                            |
| <b>CAPITAL EXPENDITURE FINANCE</b>                              |           |           |           |          |                                                  |                      |                      |                      |                                                            |
| 022000100100                                                    | 23030128  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Mass Transits/ Busses | -                    |                      | 20,000,000           | repairs of mass transits busses                            |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23510300 | Purchase of Mass Transits/ Buses                 | 160,000,000          | 6,400,000            | 100,000,000          | purchase of 5 mass transit busses                          |
| 022000100100                                                    | 23020157  | 70421     | 03101     | 23510300 | Provision of Pour Flush Toilets                  | -                    |                      | 5,000,000            | constrution of toiler in Sunday market                     |
| 022000100100                                                    | 23020192  | 70421     | 03101     | 23510300 | Construction of Lock Up Stores                   | 10,000,000           |                      | 20,000,000           | constrution of stores at Sunday market                     |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                         |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                 |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23510300 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 95,000,000           | 7,500,000            | 25,000,000           | construction of market shade at dtr                             |
| 23010113                                     |           | 70421     | 3101      | 2351033  | purchase of computer and acesorier                                  | 3,000,000            |                      |                      |                                                                 |
| 32010111                                     |           | 70421     | 3101      | 23510300 | purchase of furniture and fitting                                   | 5,000,000            | 15,000,000           |                      |                                                                 |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>273,000,000</b>   | <b>28,900,000</b>    | <b>170,000,000</b>   |                                                                 |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                 |
| 023400100100                                 | 23020153  | 70421     | 03101     | 23510300 | Construction of Drainage Channels                                   | 10,000,000           | 7,093,569            |                      |                                                                 |
| 023400100100                                 | 23020138  | 70421     | 03101     | 23510300 | Construction of New Roads                                           | 700,000,000          |                      | 621,000,000          | construction of 2 KM Road at Damaturu                           |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>710,000,000</b>   | <b>7,093,569</b>     | <b>621,000,000</b>   |                                                                 |
| <b>CAPITAL EXPENDITURE EDUCATION UNIV</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                 |
| 051700100100                                 | 23010112  | 70421     | 03101     | 23510300 | Purchase of Office Furniture and Fittings                           | 10,000,000           | 11,697,500           | 10,000,000           | purchase of Bench and desk at primary school                    |
| 051700100100                                 | 23050117  | 70421     | 03101     | 23510300 | Special Programme for Food Security                                 | 30,000,000           |                      | 40,000,000           | feedin of murfa boarding primary school                         |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23510300 | Support to Cooperative Societies                                    | 40,000,000           |                      | 60,000,000           | support scholaechip education                                   |
| 051700100100                                 | 23010124  | 70421     | 03101     | 23510300 | Purchase of Teaching/ Learning Aid Equipment                        | 10,000,000           | 43,812,895           | 20,000,000           | supply of instructional materials to primary school             |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23510300 | Construction/ Provision of Public/ Primary Schools                  | 18,000,000           | 4,650,000            |                      | construction of class room and toilets, renovation class rooms  |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>108,000,000</b>   | <b>60,160,395</b>    | <b>130,000,000</b>   |                                                                 |
| <b>CAPIAL EXPENDITURE HEALTH</b>             |           |           |           |          |                                                                     |                      |                      |                      |                                                                 |
| 052100100100                                 | 23020101  | 70421     | 03101     | 23510300 | Construction/ Provision of Office Buildings                         | 9,000,000            |                      | 60,000,000           | constructon of maternity health center at moduri across The LGA |
| 052100100100                                 | 23030121  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Office Buildings                         | 13,000,000           |                      | 40,000,000           | renovation of dispensary across the LGA                         |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                 |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23510300 | Purchase of Health/ Medical Equipment                         | 30,000,000           | 29,521,000           | 50,000,000           | purchase of drugs and medical assistance                                                                                                                                                                                        |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>52,000,000</b>    | <b>29,521,000</b>    | <b>150,000,000</b>   |                                                                                                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                               |                      |                      |                      |                                                                                                                                                                                                                                 |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23510300 | Purchase of Vans                                              | 10,000,000           | 4,191,000            | 10,000,000           | Repairs of information equipmient and reair of information mobile van system                                                                                                                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>10,000,000</b>    | <b>4,191,000</b>     | <b>10,000,000</b>    |                                                                                                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                               |                      |                      |                      |                                                                                                                                                                                                                                 |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23510300 | Construction/ Provision of Recreational/ Amusement Facilities | -                    |                      |                      |                                                                                                                                                                                                                                 |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23510300 | Purchase of Sporting/ Gaming Equipment                        | 20,000,000           |                      | 20,000,000           | sport activities and procurement of your empowerment materials                                                                                                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>20,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                               |                      |                      |                      |                                                                                                                                                                                                                                 |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23510300 | Purchase of Fire Fighting Equipment                           | 2,000,000            |                      | 5,000,000            | purchase of firefighting equipment                                                                                                                                                                                              |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>2,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |                                                                                                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                               |                      |                      |                      |                                                                                                                                                                                                                                 |
| 023400100100                                                    | 23030130  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Boreholes                          |                      |                      | 100,000,000          | repairs of borehole at pompomari bulama musa, pompomari kamar,pompomari primary school, 5000 gallons underground resevoir at pompomari, gwange layin alhaji modu, gwange sangaya goni baba, state lowcost, abbari, maduri,e.c.t |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                               |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                       |
| 023400100100                                                             | 23020172  | 70421     | 03101     | 23510300 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 197,500,000          | 115,329,125          | 260,000,000          | Drilling of complete borehol at dungurum, nayinawa, Ali marami extension, Don Etiebet extension, Modu Kimeri.                         |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Water Facilities                                      |                      |                      | 70,000,000           | purchase of sumisable pumps to various borehole and expansion of pipeline at maisandari and overhead tank at maisandari main borehole |
| 023400100100                                                             | 23010119  | 70421     | 03101     | 23510300 | Purchase of Power Generator Sets                                                 | 28,000,000           | 2,500,000            | 50,000,000           | purchase of 33 KVA generators sets                                                                                                    |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>225,500,000</b>   | <b>117,829,125</b>   | <b>480,000,000</b>   |                                                                                                                                       |
|                                                                          |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23510300 | Other WASH Programme                                                             | 10,000,000           |                      | 20,000,000           | water wash materials/ wish activities                                                                                                 |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>10,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                                                                       |
|                                                                          |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23510300 | Construction/ Completion of Culverts/ Bridges                                    | 10,000,000           |                      | 20,000,000           | construction of culvert                                                                                                               |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23510300 | Construction of Drainage Channels                                                | 10,000,000           |                      | 65,000,000           | construction of drainage and environment service and construction of dumping refuse. And Laterite                                     |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>20,000,000</b>    | <b>-</b>             | <b>85,000,000</b>    |                                                                                                                                       |
|                                                                          |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                       |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23510300 | Purchase/ Acquisition of Land                                                    | 30,000,000           |                      | 150,000,000          | competen of lands for the expansion of kukareta market and othe related issues.                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>30,000,000</b>    | <b>-</b>             | <b>150,000,000</b>   |                                                                                                                                       |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                            |
|--------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>       |           |           |           |          |                                                                  |                      |                      |                      |                                                                                                                                                                                    |
| 055100100100                                           | 23030101  | 70421     | 03101     | 23510300 | Rehabilitation/ Repairs of Residential Building                  | 155,000,000          | 1,500,000            | 300,000,000          | construction of grave yard at sasawa and gaurawa, renovation and upgrading of grave yard at gwange and nayinawa, coplecting of dikumari grave yaed, empowerment of women and youth |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                  | <b>155,000,000</b>   | <b>1,500,000</b>     | <b>300,000,000</b>   |                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                  |                      |                      |                      |                                                                                                                                                                                    |
| 012500100100                                           | 23050223  | 70421     | 03101     | 23510300 | Local Government Elections/ Tribunals                            | 30,000,000           | 102,768,82           | 30,000,000           | contribution to state INEC/NPC                                                                                                                                                     |
| 012500100100                                           | 23020127  | 70421     | 03101     | 23510300 | Construction of ICT Equipment/ Infrastructure                    | -                    |                      | 20,000,000           | ICT training                                                                                                                                                                       |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23510300 | Purchase of Motor Vehicles                                       | 40,000,000           | 4,375,000            | 50,000,000           | purchase of motor vehicles                                                                                                                                                         |
| 012500100100                                           | 23020118  | 70421     | 03101     | 23510300 | Construction/ Provision of Infrastructure                        | -                    |                      |                      |                                                                                                                                                                                    |
| 012500100100                                           | 23010128  | 70421     | 3101      | 32510300 | purchase of security equipment                                   | 130,000,000          | 104,403,600          | 150,000,000          | purchase of security equipment                                                                                                                                                     |
| 012500100100                                           | 23050285  | 70421     | 3101      | 32510300 | contribution to developer proj                                   | 20,000,000           | 5,000,000            |                      |                                                                                                                                                                                    |
| 012500100100                                           | 23050243  | 70421     | 03101     | 23510300 | Purchase of Vehicles (Official Car for Principal Staff & Others) | 2,000,000            | 2,500,000            |                      |                                                                                                                                                                                    |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23510300 | Purchase of Office Furniture and Fittings                        | 20,000,000           | 9,400,000            | 30,000,000           | purchase of office furniture and equipment's to local government secretariat                                                                                                       |
| 012500100100                                           | 23020101  | 70421     | 03101     | 23510300 | Construction/ Provision of Office Buildings                      |                      |                      | 150,000,000          | renovation of local government secretsrist                                                                                                                                         |

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| ADMIN CODE                                                                                 | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                              |
|--------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------|
|                                                                                            |           |           |           |          |                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                      |
| 012500100100                                                                               | 23050261  | 70421     | 3101      | 23510300 | Training & Retraining on ICT                               | 10,000,000           | 5,000,000            | 20,000,000           | workshop and seminar                                                 |
| 012500100100                                                                               | 23020102  | 70421     | 03101     | 23510300 | Construction/ Provision of Residential Buildings/ Quarters | 49,000,000           | 51,000,000           | 50,000,000           | renovation of 3 district head palace, masjid mosque and admin store  |
| <b>TOTAL</b>                                                                               |           |           |           |          |                                                            | <b>301,000,000</b>   | <b>181,678,600</b>   | <b>500,000,000</b>   |                                                                      |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>                                        |           |           |           |          |                                                            |                      |                      |                      |                                                                      |
| 022000100100                                                                               | 23010113  | 70421     | 03101     | 23510300 | Purchase of Computers and Accessories                      | 6,000,000            |                      | 6,000,000            | budget and budgetary materials and computer accessoris               |
| 022000100100                                                                               | 23010112  | 70421     | 03101     | 23510300 | Purchase of Office Furniture and Fittings                  | 3,000,000            |                      | 4,000,000            | purchase of furnitue to office of the HOD budget and planing         |
| 022000100100                                                                               | 23050261  | 70421     | 03101     | 23510300 | Training & Retraining on ICT                               | -                    |                      | 1,229,411            | ICT training                                                         |
| 022000100100                                                                               | 23010105  | 70421     | 03101     | 23510300 | Purchase of Motor Vehicles                                 | 9,862,527            |                      | 10,000,000           | purchase of motor vehicle for monitrors and evaluti the projecton    |
| <b>TOTAL</b>                                                                               |           |           |           |          |                                                            | <b>18,862,527</b>    | <b>-</b>             | <b>21,229,411</b>    |                                                                      |
| <b>TOTAL CAPITAL</b>                                                                       |           |           |           |          |                                                            | <b>2,221,314,666</b> | <b>624,979,292</b>   | <b>2,962,229,411</b> |                                                                      |
| <b>FIKA LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                            |                      |                      |                      |                                                                      |
| 021500100100                                                                               | 23010107  | 70421     | 03101     | 23520400 | Purchase of Trucks                                         | 90,000,000           | 236,578,000          | 60,000,000           | purchase of 2 tractors                                               |
| 021500100100                                                                               | 23020130  | 70421     | 03101     | 23520400 | Provision of Agro Chemicals to Farmers                     | 20,000,000           |                      | 32,500,000           | purchase of input and agro chemical for control of pest and disease. |
| 021500100100                                                                               | 23010127  | 70421     | 03101     | 23520400 | Purchase of Farm Tools and Agricultural Equipment          | 45,000,000           |                      | 65,000,000           | Purchase of grain.                                                   |
| <b>TOTAL</b>                                                                               |           |           |           |          |                                                            | <b>155,000,000</b>   | <b>236,578,000</b>   | <b>157,500,000</b>   |                                                                      |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                   |           |           |           |          |                                                            |                      |                      |                      |                                                                      |
| 021500100100                                                                               | 23030155  | 70421     | 03101     | 23520400 | Maintenance/ Rehabilitation of Abattoir                    | 3,000,000            |                      | 6,000,000            | repaies sluaghter slab at Ngalda , Dogon Abare, Gadaka and Duffuwel. |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                            |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                    |
| 021500100100                                                    | 23020147  | 70421     | 03101     | 23520400 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 10,000,000           | 10,876,999           | 15,000,000           | purchase of veterinary drugs.                                                                                      |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>13,000,000</b>    | <b>10,876,999</b>    | <b>21,000,000</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>            |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                    |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23520400 | Tree Planting                                                             | 3,000,000            |                      | 14,788,778           | Tree Planting at Fika, Gadaka and Ngalda                                                                           |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>3,000,000</b>     | <b>-</b>             | <b>14,788,778</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                    |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23520400 | Provision of Fishing Equipment to Fish Farmers                            | -                    | 2,000,000            | 20,000,000           | fish farm at Ngalda and Gadaka                                                                                     |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23520400 | Construction/ Provision of Agricultural Facilities                        | -                    |                      |                      |                                                                                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>-</b>             | <b>2,000,000</b>     | <b>20,000,000</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                    |
| 055100100100                                                    | 23050248  | 70421     | 03101     | 23520400 | Quarterly Cluster Meeting                                                 | 5,000,000            | 1,000,000            | 2,000,000            | purchase of sewing machines.                                                                                       |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23520400 | Women Empowerment Programme                                               | 5,000,000            | 4,000,000            | 25,000,000           | Women Empowerment Programme and Less Previlage Wedding                                                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>10,000,000</b>    | <b>5,000,000</b>     | <b>27,000,000</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                    |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23520400 | Construction/ Extension of Power Grid                                     | 75,000,000           | 23,980,000           | 75,000,000           | electrification of anze and godowoli.                                                                              |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23520400 | Construction/ Provision of Electricity                                    |                      |                      | 70,000,000           | rural electrification at Anze. Ajiya Kado to Korori, Lamba Disa, Sabon Layi, Malayako, Bulakos , Nahuta and Gadana |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>75,000,000</b>    | <b>23,980,000</b>    | <b>145,000,000</b>   |                                                                                                                    |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                    |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                       |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                               |
| 022000100100                                 | 23020153  | 70421     | 03101     | 23520400 | Construction of Drainage Channels                                   |                      | 4,000,000            | 60,000,000           | Condruction of Drainage at Janga Dole, Janga Siri, Maiduwa, Garin Balde, Godowoli and Bogaru  |
| 022000100100                                 | 23010112  | 70421     | 03101     | 23520400 | Purchase of Office Furniture and Fittings                           |                      |                      | 2,000,000            | purchase of furnitures of the treasurer                                                       |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23520400 | Purchase of Mass Transits/ Buses                                    |                      |                      | 70,000,000           | purchase of 2 buses mastratnsist and repairs                                                  |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23520400 | Purchase of Motor Vehicles                                          | -                    |                      | -                    |                                                                                               |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520400 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 63,222,286           | 650,000              | 83,000,000           | market stalls at Fika, Gadaka and Duffuwel and Fincing of Fika Gadaka and Godowoli Motor Park |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>63,222,286</b>    | <b>4,650,000</b>     | <b>215,000,000</b>   |                                                                                               |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                               |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23520400 | Construction/ Provision of Roads                                    | 700,000,000          | 124,553,000          | 600,000,000          | granding of Road from Maiduwa to Zamba and Gadana to main road                                |
| 023400100100                                 | 23040101  | 70421     | 03101     | 23520400 | Tree Planting                                                       |                      |                      |                      |                                                                                               |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>700,000,000</b>   | <b>124,553,000</b>   | <b>600,000,000</b>   |                                                                                               |
| <b>CAPITAL EXPENDITURE EDUCATION UNIY</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                               |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23520400 | Construction/ Provision of Public/ Primary Schools                  | 30,000,000           |                      | 30,000,000           | Procurment . Of instruction Materials                                                         |
| 051700100100                                 | 23030106  | 70421     | 03101     | 23520400 | Rahabilatation/Refairs of public Schools Quaters                    | 20,000,000           |                      | 20,000,000           | renovatio of class room Garin Aba, Garin Ari and Kinawurci Primary                            |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23520400 | Support to Cooperative Societies                                    | 30,000,000           | 29,876,000           | 40,000,000           | Spport to Scholership of L.G.A Provision of instruction materials                             |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>80,000,000</b>    | <b>29,876,000</b>    | <b>90,000,000</b>    |                                                                                               |
| <b>CAPIAL EXPENDITURE HEALTH</b>             |           |           |           |          |                                                                     |                      |                      |                      |                                                                                               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                        |
| 052100100100                                                    | 23020147  | 70421     | 03101     | 23520400 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 30,000,000           |                      | 40,000,000           | Purchase of health Drugs                                               |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23520400 | Purchase of Health/ Medical Equipment                                     | 45,000,000           | <b>3,000,000</b>     | 95,000,000           | Medical Asistance and Ronovation of Gashinge and Primary Health Clinic |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23520400 | Construction/ Provision of Hospitals/ Health Centers                      | -                    |                      | 113,330,864          | Rehabilitation . of Health Care across the LGA                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>75,000,000</b>    | <b>3,000,000</b>     | <b>248,330,864</b>   |                                                                        |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                           |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23520400 | Purchase of Public Address (PA) System                                    | 6,186,462            |                      | 2,000,000            | Repairs of information Vihcles                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>6,186,462</b>     | -                    | <b>2,000,000</b>     |                                                                        |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23520400 | Purchase of Sporting/ Gaming Equipment                                    | 2,000,000            |                      | 10,000,000           | purchase of sweming machine                                            |
| 031100100100                                                    | 23010164  | 70421     | 03101     | 23520400 | Purchase of Tricycle (Kekeh)                                              | 35,000,000           |                      |                      |                                                                        |
| 055100100100                                                    | 23050182  | 70421     | 03101     | 23520400 | Provision of Youth Empowerment Scheme                                     | 20,000,000           |                      | 48,000,000           | Youth Empowerment Purchase of 20 Motocycle                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>57,000,000</b>    | -                    | <b>58,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                           |                      |                      |                      |                                                                        |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23520400 | Purchase of Fire Fighting Equipment                                       | 10,000,000           |                      | 15,727,103           | Purchase and Maintainace of Fire seervice Equipment                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>10,000,000</b>    | -                    | <b>15,727,103</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                        |
| 023400100100                                                    | 23050285  | 70421     | 03101     | 23520400 | Contribution to Developer Projects                                        | 1,722,000            |                      | 2,000,000            | Contribution to Yobe State Water Cooperation                           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                        |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23520400 | Rehabilitation/ Repairs of Water Facilities     | 71,996,800           | <b>45,876,000</b>    | 55,500,000           | Repairs of Boreholes at Bajibir, Zobo and Gurjaje and construction of Cement wall across the LGA and Ronovation of Mubi Well. Converting of Borehole in to Solar across the LGA were necessary |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23520400 | Construction/ Provision of Boreholes            | 167,970,551          | 97,000,000           | 220,955,826          | Drilling of borehole at Maluri , Gudi and Bain and other Location                                                                                                                              |
| 031100100100                                                             | 23020196  | 70421     | 03101     | 23520400 | Construction/ Provision of Hand Pumps           | 2,000,000            |                      | 2,000,000            | maintanance of hand pumps                                                                                                                                                                      |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                 | <b>243,689,351</b>   | <b>142,876,000</b>   | <b>280,455,826</b>   |                                                                                                                                                                                                |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                 |                      |                      |                      |                                                                                                                                                                                                |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23520400 | Other WASH Programme                            | 20,000,000           |                      | 25,000,000           | Wash activties and sanitations                                                                                                                                                                 |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                 | <b>20,000,000</b>    | <b>-</b>             | <b>25,000,000</b>    |                                                                                                                                                                                                |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                 |                      |                      |                      |                                                                                                                                                                                                |
| 75,000,000                                                               | 23020153  | 70421     | 03101     | 23520400 | Construction of Drainage Channels               | 75,000,000           |                      | 25,000,000           | construction of Drainage and Boxe Culvet at Gadaka Fika, Ngalda town                                                                                                                           |
| 5,000,000                                                                | 23020153  | 70421     | 03101     | 23520400 | Construction of Drainage Channels               | 5,000,000            |                      | 5,000,000            | Cemitary activities                                                                                                                                                                            |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                 | <b>80,000,000</b>    | <b>-</b>             | <b>30,000,000</b>    |                                                                                                                                                                                                |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                 |                      |                      |                      |                                                                                                                                                                                                |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23520400 | Purchase/ Acquisition of Land                   | 5,000,000            |                      | 10,000,000           | Land Compasation funding of new graveyard at Sabon garin Fika                                                                                                                                  |
| 031100100100                                                             | 23020122  | 70421     | 03101     | 23520400 | Construction of Boundary Pillars/ Right of Ways | 10,000,000           |                      | 10,000,000           | Boder Activities                                                                                                                                                                               |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                 | <b>15,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                                                                                                                                |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                 |                      |                      |                      |                                                                                                                                                                                                |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 055100100100                                           | 23050133  | 70421     | 03101     | 23520400 | Support to Cooperative Societies                                                                        | 5,000,000            |                      | 7,000,000            | Community development Project,Social Protections & Asociation for Community    |
| 055100100100                                           | 23010164  | 70421     | 03101     | 23520400 | Purchase of Tricycle (Kekeh)                                                                            | 10,000,000           |                      | 10,000,000           | Purchasing of swing marchine for Women empowerment,                            |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>15,000,000</b>    | <b>-</b>             | <b>17,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23520400 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 48,343,903           |                      | 37,000,000           | Renovation of chairman and Secretary House at Fika                             |
| 012500100100                                           | 23020105  | 70421     | 03101     | 23520400 | Purchase of Motor Vehicles                                                                              |                      |                      | 45,000,000           | Purchase of toyata Helux Fairly Used                                           |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23520400 | Purchase of Office Furniture and Fittings                                                               | 20,000,000           |                      | 2,230,500            | Purchase of Funitures and Equipment at L.G.A secritriat                        |
| 012500100100                                           | 23050223  | 70421     | 03101     | 23520400 | Local Government Elections/ Tribunals                                                                   | 25,000,000           |                      | 30,000,000           | Independent Electrical Commision & N.P.C                                       |
| 012500100100                                           | 23020131  | 70421     | 03101     | 23520400 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 230,240,200          | 175,000,000          | 360,240,200          | Infrastructure Development , Complishing of governors Lodge and Emiret Council |
| 012500100100                                           | 23050261  | 70421     | 03101     | 23520400 | Training & Retraining on ICT                                                                            | 4,000,000            |                      | 10,000,000           | Workshop and Semminer & I.C.T Trainig                                          |
| 012500100100                                           | 23040101  | 70421     | 03101     | 23520400 | Tree Planting                                                                                           | 10,000,000           |                      | 20,000,000           | landscaping of L.G.A Sec, and tree planting campaing                           |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>337,584,103</b>   | <b>175,000,000</b>   | <b>504,470,700</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                        |
|--------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------|
|                    |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                |
| 022000100100       | 23010112  | 70421     | 03101     | 23520400 | Purchase of Office Furniture and Fittings | 3,895,545            |                      | 13,895,545           | purchase of Funitures, Elect, Generators and service Materials |
| <b>TOTAL</b>       |           |           |           |          |                                           | <b>3,895,545</b>     | -                    | <b>13,895,545</b>    | mobolizing / motor cycle                                       |
| <b>GRAND TOTAL</b> |           |           |           |          |                                           | <b>1,962,577,747</b> | <b>758,389,999</b>   | <b>2,505,168,816</b> |                                                                |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                                                 | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                            |
|--------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------|
|                                                                                            |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                    |
| <b>FUNE LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                    |
| 021500100100                                                                               | 23030146  | 70421     | 03101     | 23520500 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 20,000,000           |                      | 15,000,000           | Tree Crop Development/ Raising of Seedlings                        |
| 021500100100                                                                               | 23020130  | 70421     | 03101     | 23520500 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                     | -                    | -                    | 40,000,000           | Repairs of Tractors and Maintenance                                |
| 021500100100                                                                               | 23020130  | 70421     | 03101     | 23520500 | Provision of Agro Chemicals to Farmers                                     | 25,000,000           |                      | 25,000,000           | Agro Chemicals to Farmers                                          |
| 021500100100                                                                               | 23020129  | 70421     | 03101     | 23520500 | Provision of Fertilizer to Farmers                                         | 25,000,000           |                      | 15,000,000           | Procurement Fertilizer to Farmers                                  |
| 021500100100                                                                               | 23010127  | 70421     | 03101     | 23520500 | Purchase of Farm Tools and Agricultural Equipment                          | 20,000,000           |                      | 45,000,000           | Purchase of Farm Tools and Agricultural Equipment within the LGA   |
| 021500100100                                                                               | 23010105  | 70421     | 03101     | 23520500 | Purchase of Motor Vehicles                                                 | 3,000,000            |                      | 8,000,000            | Overhulege of Helux To Agric. Dept                                 |
| 021500100100                                                                               |           | 70421     | 03101     | 23520500 | Rehabilitation/ Repairs of Office Buildings                                |                      |                      | 27,000,000           | Repairs of Agric Store at Damagun                                  |
| 021500100100                                                                               |           | 70421     | 03101     | 23520500 | Contributions to IFAD/ FADAMA                                              | 10,000,000           |                      | 15,000,000           | Contributions to IFAD/ FADAMA                                      |
| 021500100100                                                                               |           | 70421     | 03101     | 23520500 | Dredging of New Water Ways                                                 | 12,000,000           |                      | 15,000,000           | Dredging of New Water Ways at Damagun                              |
| 021500100100                                                                               | 23020105  | 70421     | 03101     | 23520500 | Construction/ Provision of Water Facilities                                | 20,000,000           |                      | 70,000,000           | Pur. Of Irrigation Materials                                       |
| 021500100100                                                                               | 23010153  | 70421     | 03101     | 23520500 | Purchase/ Establishment of Garri Processing Mills                          | 40,000,000           |                      |                      | Establishing of Fish, Poutry & Animals Production Farms at Damagun |
| <b>TOTAL</b>                                                                               |           |           |           |          |                                                                            | <b>175,000,000</b>   | <b>-</b>             | <b>275,000,000</b>   |                                                                    |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                   |           |           |           |          |                                                                            |                      |                      |                      |                                                                    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 021500100100                                                    | 23020147  | 70421     | 03101     | 23520500 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 10,000,000           |                      | 15,000,000           | Pur. Of Animals Drugs and Vaccine                                              |
| 021500100100                                                    | 23030156  | 70421     | 03101     | 23520500 | Renovation/ Rehabilitation of Veterinary Clinics                          | 10,000,000           |                      | 15,000,000           | Renovation of Veterinary Clinics                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>20,000,000</b>    | <b>-</b>             | <b>30,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>            |           |           |           |          |                                                                           |                      |                      |                      |                                                                                |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23520500 | Tree Planting                                                             | 15,000,000           |                      | 10,000,000           | Gununu Gum Arabic plantation                                                   |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>15,000,000</b>    | <b>-</b>             | <b>10,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                                           |                      |                      |                      |                                                                                |
| 021500100100                                                    | 23020162  | 70421     | 03101     | 23520500 | Construction, Maintenance and Monitoring of Fish Ponds/ Farms             | 30,000,000           |                      | 10,000,000           | Const. of Riverial area to the Fish Farmers at Various Location in LGA         |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23520500 | Provision of Fishing Equipment to Fish Farmers                            | 50,000,000           |                      | 10,000,000           | Proc. And Provision of Fishing to the Fish Farmers Within the local Government |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>80,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23520500 | Women Empowerment Programme                                               | 10,000,000           |                      | 60,000,000           | Purchase of Sewing/Grinding Machine for women and youth empowerment            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>10,000,000</b>    | <b>-</b>             | <b>60,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE RURALECTRIFICATION UNIT</b>              |           |           |           |          |                                                                           |                      |                      |                      |                                                                                |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23520500 | Construction/ Extension of Power Grid                                     | 30,000,000           |                      | 30,000,000           | Pruc,. Of Concrete poles and other Materials within local govt                 |
| 023400100100                                                    | 23010141  | 70421     | 03101     | 23520500 | Purchase/ Installation of Transformer                                     | 15,000,000           |                      | 69,000,000           | Pur. Transfoomar with The LGA                                                  |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                   |
|----------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                           |
| 053400100100                                 | 23010142  | 70421     | 03101     | 23520500 | Purchase of Electronics/ Electrical Equipment                              | 74,000,000           |                      | 60,000,000           | Solar street light at 13 wards Headquarters and Electrification at Mil-Biyar Village                      |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                            | <b>119,000,000</b>   | <b>-</b>             | <b>159,000,000</b>   |                                                                                                           |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>      |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                           |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520500 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops        | 23,000,000           | 16,600,000           | 100,000,000          | Cons. Of Shopping Complax and Market stalls across the LGA                                                |
| 022000100100                                 | 23020113  | 70421     | 03101     | 23520500 | Construction/ Provision of Agricultural Facilities                         | 6,500,000            |                      | 10,000,000           | Cons. Of Grains Store at Kayeri                                                                           |
| 022000100100                                 | 23020128  | 70421     | 03101     | 23520500 | Provision of Improved Cassava, Yams, Maize, Banana/ Plantain Suckers, Etc. |                      | -                    |                      |                                                                                                           |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23520500 | Purchase of Mass Transits/ Buses                                           | 48,000,000           |                      | 80,000,000           | Purchase of 3 Fairly Mass Transits/ Buses and Repairs of grounded vehicles                                |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23520500 | Purchase of Motor Vehicles                                                 | 12,000,000           |                      | 20,000,000           | Pur. Of Fairly use Car For Revenue Supervision and Treasurer                                              |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520500 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops        | 58,000,000           |                      |                      | Market Stalls at Damagum goat market, Ngelzarma, Kayeri, Jajere ,Kolere, Abbakire and Borno-kichi/fencing |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                            | <b>147,500,000</b>   | <b>16,600,000</b>    | <b>210,000,000</b>   |                                                                                                           |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                           |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23520500 | Construction/ Provision of Roads                                           | 700,000,000          |                      | 650,000,000          | Cons. Of 2km Township road at Damagum .                                                                   |
| 023400100100                                 | 23010105  | 70421     | 03101     | 23520500 | Purchase of Motor Vehicles                                                 | 5,000,000            |                      | 7,000,000            | For Contract Supervision                                                                                  |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                            | <b>705,000,000</b>   | <b>-</b>             | <b>657,000,000</b>   |                                                                                                           |
| <b>CAPITAL EXPENDITURE EDUCATION UNIY</b>    |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                           |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                      |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                              |
| 051700100100                                                    | 23010124  | 70421     | 03101     | 23520500 | Purchase of Teaching/ Learning Aid Equipment        | 30,000,000           | 5,000,000            | 10,000,000           | Pur.of Learning Material to Primary schools within the LGA   |
| 051700100100                                                    | 23030106  | 70421     | 03101     | 23520500 | Rehabilitation/ Repairs of Public Schools/ Quarters | -                    | -                    | 25,000,000           | Renovation of LEA Office At Damagun Secreterial              |
| 051700100100                                                    | 23020107  | 70421     | 03101     | 23520500 | Construction/ Provision of Public/ Primary Schools  | 35,000,000           |                      | 50,000,000           | Repairs & Const. of Primary Sch. Within the local Government |
| 051700100100                                                    | 23050133  | 70421     | 03101     | 23520500 | Support to Cooperative Societies                    | 93,000,000           | 144,912,200          | 70,000,000           | Support to Education Scholarship Assitances                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                     | <b>158,000,000</b>   | <b>149,912,200</b>   | <b>155,000,000</b>   |                                                              |
| <b>CAPIAL EXPENDITURE HEALTH</b>                                |           |           |           |          |                                                     |                      |                      |                      |                                                              |
| 052100100100                                                    | 23020101  | 70421     | 03101     | 23520500 | Construction/ Provision of Office Buildings         | 55,000,000           |                      | 190,000,000          | Cons. Of Health Care Facilities within the LGA               |
| 052100100100                                                    | 23030121  | 70421     | 03101     | 23520500 | Rehabilitation/ Repairs of Office Buildings         | 120,000,000          |                      | 130,000,000          | Renovation of Health Centers within LGA                      |
| 052100100100                                                    | 23010112  | 70421     | 03101     | 23520500 | Purchase of Office Furniture and Fittings           | 12,000,000           |                      | 30,000,000           | Pur. Of Funitures at Health Care centres offices.            |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23520500 | Purchase of Health/ Medical Equipment               | 50,000,000           | 33,464,000           | 30,000,000           | Pur, of Health Equip.Primary Health Care Offices             |
| 052100100100                                                    | 23020174  | 70421     | 03101     | 23520500 | Provision of Solar Powered Street Lights            | 55,000,000           |                      | 60,000,000           | Installation of solar at 13 wards clinic                     |
| 052100100100                                                    | 23050151  | 70421     | 03101     | 23520500 | Provision of Revolving Drug Scheme                  | 50,000,000           | 90,375,000           | 100,560,000          | Pur, of Drugs and Medical Assit.                             |
| 052100100100                                                    | 23010148  | 70421     | 03101     | 23520500 | Purchase/ Maintenance of Ambulance                  | -                    |                      | 5,000,000            | Maitenance of Ambulances                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                     | <b>342,000,000</b>   | <b>123,839,000</b>   | <b>545,560,000</b>   |                                                              |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                     |                      |                      |                      |                                                              |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23530100 | Purchase of Public Address (PA) System              | 10,000,000           |                      | 15,000,000           | Pur. Of Information Sound system                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                     | <b>10,000,000</b>    | <b>-</b>             | <b>15,000,000</b>    |                                                              |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                     |                      |                      |                      |                                                              |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                   |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------|
|                                                                          |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                           |
| 055100100100                                                             | 23010126  | 70421     | 03101     | 23520500 | Purchase of Sporting/ Gaming Equipment             | 5,000,000            |                      | 5,000,000            | Pur. Of Gamess Equipment to Clubs and Cultural Dance      |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                    | <b>5,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |                                                           |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                                  |           |           |           |          |                                                    |                      |                      |                      |                                                           |
| 023400100100                                                             | 23010123  | 70421     | 03101     | 23520500 | Purchase of Fire Fighting Equipment                | 5,000,000            |                      | 11,000,000           | Pur. Of Fire Fighting Equipment                           |
| 023400100100                                                             | 23030109  | 70421     | 03101     | 23520500 | Rehabilitation/ Repairs of Fire Fighting Stations  | 2,000,000            |                      | 5,000,000            | Repairs. Of Fire Fighting vehicle of the local Government |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                    | <b>7,000,000</b>     | <b>-</b>             | <b>16,000,000</b>    |                                                           |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>          |           |           |           |          |                                                    |                      |                      |                      |                                                           |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23520500 | Rehabilitation/ Repairs of Water Facilities        | 155,000,000          | 34,100,000           | 200,000,000          | Pur. Of Borehole Materials Within the local Government    |
| 023400100100                                                             | 22020177  | 70421     | 03101     | 23520500 | Drilling of Boreholes with Solar and Overhead Tank | -                    | 143,876,980          | 400,000,000          | Drilling of New Boholes within the LGA                    |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23520500 | Construction/ Provision of Boreholes               | 450,000,000          | 7,200,000            | 450,000,000          | Conversion Of Boreholes to Solar power within the LGA     |
| 023400100100                                                             | 23020105  | 70421     | 03101     | 23520500 | Construction/ Provision of Water Facilities        |                      | 45,980,000           | 80,000,000           | construction of new cement wall with the LGA              |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                    | <b>605,000,000</b>   | <b>231,156,980</b>   | <b>1,130,000,000</b> |                                                           |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                    |                      |                      |                      |                                                           |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23520500 | Other WASH Programme                               | 30,000,000           | 3,500,000            | 30,000,000           | Wash Activities                                           |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                    | <b>30,000,000</b>    | <b>3,500,000</b>     | <b>30,000,000</b>    |                                                           |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                           |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23520500 | Construction of Drainage Channels                  | 20,000,000           | 37,000,000           | 90,000,000           | Const. of Drainage at Shanga to Karshengale               |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23520500 | Construction/ Completion of Culverts/ Bridges      | 103,490,000          | 31,570,495           | 300,000,000          | Const. Of round and Box Culverts within the LGA           |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                    | <b>123,490,000</b>   | <b>68,570,495</b>    | <b>390,000,000</b>   |                                                           |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                    |                      |                      |                      |                                                           |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                            |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                    |
| 023400100100                                           | 23010101  | 70421     | 03101     | 23520500 | Purchase/ Acquisition of Land                                                                           | 20,000,000           |                      | 40,000,000           | Land Compensation                                                                                                                                                                                  |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>20,000,000</b>    | <b>-</b>             | <b>40,000,000</b>    |                                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>       |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                                                    |
| 055100100100                                           | 23050272  | 70421     | 03101     | 23520500 | Establishment of Orchards Tree Planting Campaign                                                        | 25,000,000           |                      | 5,000,000            | Establishment of Orchards at Damagum and Mil biyu                                                                                                                                                  |
| 055100100100                                           | 23020101  | 70421     | 03101     | 23520500 | Quarterly Joint Planning Board Meeting                                                                  | 10,000,000           |                      | 5,000,000            | Pur of Community Devp Material                                                                                                                                                                     |
| 055100100100                                           | 23050133  | 70421     | 03101     | 23520500 | Support to Cooperative Societies                                                                        | 20,000,000           |                      | 10,000,000           | Support for Community Within the local Government                                                                                                                                                  |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>55,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                                                    |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23520500 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 72,000,000           |                      | 216,500,000          | Renovation of Government Lodge, offices, Agric office, fert. Stores, Secretariat and Chairman's House and Emirate Council and Renovation of Jummat Mosque at Alagarno, Kayeri and Mai fune Mosques |
| 012500100100                                           | 23050263  | 70421     | 03101     | 23520500 | Establishment of Rehabilitation Centres                                                                 | 170,000,000          | 16,739,927           | 20,000,000           | Renovation of Skill Aquasation Center                                                                                                                                                              |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23520500 | Purchase of Office Furniture and Fittings                                                               | 130,000,000          | 2,500,000            | 30,000,000           | Pur. of Office Furnitures and Fittings                                                                                                                                                             |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23520500 | Purchase of Motor Vehicles                                                                              | 99,141,440           | 4,900,000            | 240,000,000          | Pur. Of Motors to DPM, Councils HODs and Pur. Of Chariman Helux and Overhulage of 4 Helux for Utility                                                                                              |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>471,141,440</b>   | <b>24,139,927</b>    | <b>506,500,000</b>   |                                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                                                    |

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| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                   |
|--------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------|
|                    |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                           |
| 022000100100       | 23010113  | 70421     | 03101     | 23520500 | Purchase of Computers and Accessories     | 2,000,000            |                      | 5,000,000            | Pur. Of Offices Computers and Accessories |
| 022000100100       | 23010112  | 70421     | 03101     | 23520500 | Purchase of Office Furniture and Fittings | 5,000,000            |                      | 5,000,000            | Pur. Of Office Furniture and Fittings     |
| 022000100100       | 23050261  | 70421     | 03101     | 23520500 | Training & Retraining on ICT              | 4,000,000            |                      | 4,000,000            | Budget staffs                             |
| 022000100100       | 230101119 | 70421     | 03101     | 23520500 | Purchase of Power Generator Sets          | -                    | -                    | 2,500,000            | Pur. Of Generator For Budget Dept.        |
| <b>TOTAL</b>       |           |           |           |          |                                           | <b>11,000,000</b>    | -                    | <b>16,500,000</b>    |                                           |
| <b>GRAND TOTAL</b> |           |           |           |          |                                           | <b>3,109,131,440</b> | <b>617,718,602</b>   | <b>4,290,560,000</b> |                                           |

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| ADMIN CODE                                                                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                               |
|----------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------|
|                                                                                              |           |           |           |          |                                                                           | ₦                    | ₦                    | ₦                    |                                                                       |
| <b>GEIDAM LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                       |
| 021500100100                                                                                 | 23010107  | 70421     | 03101     | 23510600 | Purchase of Trucks                                                        | 147,000,000          | 122,000,000          | 197,000,000          | Purchase of Tractors and pricurment of all Farm tolls ansd Assocories |
| 021500100100                                                                                 | 23030146  | 70421     | 03101     | 23510600 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                    | 27,000,000           | 5,000,000            | 27,000,000           | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                |
| 021500100100                                                                                 | 23020130  | 70421     | 03101     | 23510600 | Provision of Agro Chemicals to Farmers                                    | 20,000,000           | 15,000,000           | 20,000,000           | Provision of Agro Chemicals to Farmers                                |
| 021500100100                                                                                 | 23010127  | 70421     | 03101     | 23510600 | Purchase of Farm Tools and Agricultural Equipment                         | 50,000,000           | 35,000,000           | 50,000,000           | Purchase of Farm Tools and Agricultural Equipment                     |
| <b>TOTAL</b>                                                                                 |           |           |           |          |                                                                           | <b>244,000,000</b>   | <b>177,000,000</b>   | <b>294,000,000</b>   |                                                                       |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                     |           |           |           |          |                                                                           |                      |                      |                      |                                                                       |
| 021500100100                                                                                 | 23010102  | 70421     | 03101     | 23510600 | Purchase of Office Funitures                                              | 8,000,000            |                      | 3,000,000            | Purchase of Office Funitures                                          |
| 021500100100                                                                                 | 23020147  | 70421     | 03101     | 23510600 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 15,000,000           |                      | 15,000,000           | Provision of Equipment, Furniture and Drugs for Veternary Clinic      |
| 021500100100                                                                                 | 23010156  | 70421     | 03101     | 23510600 | Purchase of Veterinary Equipment                                          | 20,000,000           | 15,000,000           | 50,000,000           | Purchase of Veterinary Equipment                                      |
| 021500100100                                                                                 | 23010148  | 70421     | 03101     | 23510600 | Purchase/ Maintenance of Ambulance                                        | 25,000,000           |                      | 25,000,000           | Purchase/ Maintenance of Ambulance                                    |
| <b>TOTAL</b>                                                                                 |           |           |           |          |                                                                           | <b>68,000,000</b>    | <b>15,000,000</b>    | <b>93,000,000</b>    |                                                                       |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                         |           |           |           |          |                                                                           |                      |                      |                      |                                                                       |
| 021500100100                                                                                 | 23010157  | 70421     | 03101     | 23510600 | Purchase of Hand Craft Materials                                          |                      |                      |                      |                                                                       |
| 021500100100                                                                                 | 23050272  | 70421     | 03101     | 23510600 | Establishment of Orchards Tree Planting Campaign                          | 20,000,000           |                      | 20,000,000           | Establishment of Orchards Tree Planting Campaign                      |
| 021500100100                                                                                 | 23040101  | 70421     | 03101     | 23510600 | Tree Planting                                                             | 13,049,992           |                      | 13,049,992           | Tree Planting                                                         |
| <b>TOTAL</b>                                                                                 |           |           |           |          |                                                                           | <b>33,049,992</b>    | <b>-</b>             | <b>33,049,992</b>    |                                                                       |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>                                        |           |           |           |          |                                                                           |                      |                      |                      |                                                                       |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                   |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                           |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23510600 | Provision of Fishing Equipment to Fish Farmers                      | 15,000,000           |                      | 15,000,000           | Provision of Fishing Equipment to Fish Farmers            |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23510600 | Construction/ Provision of Agricultural Facilities                  |                      |                      |                      |                                                           |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>15,000,000</b>    | <b>-</b>             | <b>15,000,000</b>    |                                                           |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                           |
| 055100100100                                                    | 23010130  | 70421     | 03101     | 23510600 | Purchase of Recreational Facilities                                 | 19,000,000           |                      | 19,000,000           | Purchase of Recreational Facilities                       |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>19,000,000</b>    | <b>-</b>             | <b>19,000,000</b>    |                                                           |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                                     |                      |                      |                      |                                                           |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23510600 | Construction/ Provision of Electricity                              | 50,000,000           |                      | 100,000,000          | Construction / Provision of Electricity Across Geidam LGA |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>50,000,000</b>    |                      | <b>100,000,000</b>   |                                                           |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                                     |                      |                      |                      |                                                           |
| 022000100100                                                    | 23010112  | 70421     | 03101     | 23510600 | Purchase of Office Furniture and Fittings                           | 15,000,000           |                      | 15,000,000           | Purchase of Office Furniture and Fittings                 |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23510600 | Purchase of Mass Transits/ Buses                                    | 130,000,000          |                      | 230,000,000          | Purchase of Mass Transits/ Buses 4 Nos                    |
| 022000100100                                                    | 23010113  | 70421     | 03101     | 23510600 | Purchase of Computers and Accessories                               | 3,000,000            |                      | 3,000,000            | Purchase of Computers and Accessories                     |
| 022000100100                                                    | 23020124  | 70421     | 03101     | 23510600 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 155,000,000          |                      | 155,000,000          | Construction of Market Stall at Geidam                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>303,000,000</b>   | <b>-</b>             | <b>403,000,000</b>   |                                                           |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b>                    |           |           |           |          |                                                                     |                      |                      |                      |                                                           |
| 023400100100                                                    | 23050206  | 70421     | 03101     | 23510600 | Erosion Control                                                     | 70,000,000           | 65,000,000           | 85,525,029           | Erosion Control across the LGA                            |
| 023400100100                                                    | 23020114  | 70421     | 03101     | 23530100 | Construction/ Provision of Roads                                    | 700,000,000          |                      | 800,000,000          | Consrtuction of Roads Across the LGA                      |
| 023400100100                                                    | 23020174  | 70421     | 03101     | 23510600 | Provision of Solar Powered Street Lights                            | 39,211,442           |                      | 40,211,442           | Provision of Solar Powered Street Lights                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>809,211,442</b>   | <b>65,000,000</b>    | <b>925,736,471</b>   |                                                           |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                        |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>                       |           |           |           |          |                                                                  |                      |                      |                      |                                                                        |
| 051700100100                                                    | 23020107  | 70421     | 03101     | 23510600 | Construction/ Provision of Public/ Primary Schools               | 25,000,000           |                      | 83,955,048           | Construction/ Provision of Public/ Primary Schools                     |
| 051700100100                                                    | 23030106  | 70421     | 03101     | 23510600 | Rehabilitation/ Repairs of Public Schools/ Quarters              | 83,955,048           |                      | 25,000,000           | Procurement of Funitures to Geidalm LGA                                |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                  | <b>108,955,048</b>   | <b>-</b>             | <b>108,955,048</b>   |                                                                        |
| <b>CAPIAL EXPENDITURE HEALTH</b>                                |           |           |           |          |                                                                  |                      |                      |                      |                                                                        |
| 052100100100                                                    | 23050243  | 70421     | 03101     | 23510600 | Purchase of Vehicles (Official Car for Principal Staff & Others) | 30,000,000           |                      | 30,000,000           | Purchase of Vehicles (Official Car 2 Nos for Principal Staff & Others) |
| 052100100100                                                    | 23030121  | 70421     | 03101     | 23510600 | Rehabilitation/ Repairs of Office Buildings                      | 22,950,000           |                      | 22,950,000           | Rehabilitation/ Repairs of Office Buildings                            |
| 052100100100                                                    | 23010148  | 70421     | 03101     | 23510600 | Purchase/ Maintenance of Ambulance                               | 28,000,000           | 10,000,000           | 41,000,000           | Purchase/ Maintenance of Ambulance                                     |
| 052100100100                                                    | 23020118  | 70421     | 03101     | 23510600 | Construction/ Provision of Infrastructure                        | 13,000,000           |                      |                      | Construction/ Provision of Infrastructure                              |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23510600 | Purchase of Health/ Medical Equipment                            | 39,000,000           | 30,000,000           | 49,000,000           | Purchase of Health/ Medical Equipment                                  |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23510600 | Construction/ Provision of Hospitals/ Health Centers             | 20,000,000           |                      | 70,000,000           | Construction/ Provision of Hospitals/ Health Centers                   |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23510600 | Purchase of Health/ Medical Equipment                            | 40,000,000           | 25,000,000           | 100,000,000          | Medical Assistance / Drugs and Equipment                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                  | <b>192,950,000</b>   | <b>65,000,000</b>    | <b>312,950,000</b>   |                                                                        |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                  |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23510600 | Purchase of Public Address (PA) System                           | 10,000,000           |                      | 10,000,000           | Purchase of Public Address (PA) System                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                  | <b>10,000,000</b>    | <b>-</b>             | <b>10,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                  |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23510600 | Construction/ Provision of Recreational/ Amusement Facilities    | 35,000,000           |                      | 36,000,000           | Construction/ Provision of Recreational/ Amusement Facilities          |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                 | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------|
|                                                                          |           |           |           |          |                                        | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                        |
| 055100100100                                                             | 23010126  | 70421     | 03101     | 23510600 | Purchase of Sporting/ Gaming Equipment | 16,297,991           |                      | 16,297,991           | Purchase of Sporting/ Gaming Equipment                 |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>51,297,991</b>    | <b>-</b>             | <b>52,297,991</b>    |                                                        |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                                  |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 023400100100                                                             | 23010123  | 70421     | 03101     | 23510600 | Purchase of Fire Fighting Equipment    | 2,000,000            |                      | 7,000,000            | Purchase of Fire Fighting Equipment                    |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>2,000,000</b>     | <b>-</b>             | <b>7,000,000</b>     |                                                        |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>          |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 023400100100                                                             | 23010119  | 70421     | 03101     | 23510600 | Purchase of Power Generator Sets       | -                    |                      |                      |                                                        |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23510600 | Construction/ Provision of Boreholes   | 398,943,352          |                      | 720,382,377          | Construction/ Provision of Boreholes Comple            |
|                                                                          | 23020104  |           |           |          | Construction of 2 bedroom flat (5)     | 75,000,000           |                      |                      | Construction of 2 bedroom flat (5)                     |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>398,943,352</b>   | <b>-</b>             | <b>720,382,377</b>   |                                                        |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23510600 | Other WASH Programme                   | 60,000,000           |                      | 20,000,000           | Other WASH Programme                                   |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>60,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                        |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23510600 | Construction of Drainage Channels      | 90,000,000           | 30,000,000           | 100,000,000          | Construction of Culvert and Drainage Across Geidam LGA |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>90,000,000</b>    | <b>30,000,000</b>    | <b>100,000,000</b>   |                                                        |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23510600 | Purchase/ Acquisition of Land          | 12,000,000           |                      | 12,000,000           | Purchase/ Acquisition of Land                          |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>12,000,000</b>    |                      | <b>12,000,000</b>    |                                                        |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                        |                      |                      |                      |                                                        |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23510600 | Support to Cooperative Societies       | 30,000,000           | 15,000,000           | 30,000,000           | Support to Cooperative Societies                       |
| 055100100100                                                             | 23010113  | 70421     | 03101     | 23510600 | Purchase of Computers and Accessories  | 16,000,000           | 15,000,000           |                      |                                                        |
| <b>TOTAL</b>                                                             |           |           |           |          |                                        | <b>46,000,000</b>    | <b>30,000,000</b>    | <b>30,000,000</b>    |                                                        |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>                   |           |           |           |          |                                        |                      |                      |                      |                                                        |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                    |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                            |
| 012500100100                                        | 23030131  | 70421     | 03101     | 23510600 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 175,000,000          |                      | 184,000,000          | Removal of Local Government Lodge                                          |
| 012500100100                                        | 23020101  | 70421     | 03101     | 23510600 | Construction/ Provision of Office Buildings                                                             | 100,000,000          |                      | 194,000,000          | Renovation of 3 Nos District Head Palaces Across Geidam LGA                |
| 012500100100                                        | 23010112  | 70421     | 03101     | 23510600 | Purchase of Office Furniture and Fittings                                                               | 58,548,379           |                      | 58,548,379           | Purchase of Office Furniture and Fittings                                  |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23510600 | Purchase of Motor Vehicles                                                                              | 55,000,000           |                      | 191,000,000          | Purchase of 2 Toyota Hilux                                                 |
| 012500100100                                        | 23050119  | 70421     | 03101     | 23510600 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc.                              | -                    |                      | 5,000,000            | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23510600 | Training & Retraining on ICT                                                                            | 40,000,000           |                      | 20,000,000           | Training & Retraining on ICT                                               |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>428,548,379</b>   | <b>-</b>             | <b>652,548,379</b>   |                                                                            |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                            |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23510600 | Purchase of Computers and Accessories                                                                   | 6,000,000            |                      | 6,000,000            | Purchase of Computers and Accessories                                      |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23510600 | Purchase of Office Furniture and Fittings                                                               | 9,000,000            |                      | 9,000,000            | Purchase of Office Furniture and Fittings                                  |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>15,000,000</b>    | <b>-</b>             | <b>15,000,000</b>    |                                                                            |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                                                                                         | <b>2,956,956,204</b> | <b>382,000,000</b>   | <b>3,923,920,258</b> |                                                                            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                                                  | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|---------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                                                             |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| <b>GUJBA LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                                |
| 021500100100                                                                                | 23010107  | 70421     | 03101     | 23530100 | Purchase of Trucks                                                         | 116,299,999          |                      |                      |                                                                                |
| 021500100100                                                                                | 23050119  | 70421     | 03101     | 23530100 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 11,000,000           | 8,100,000            | 30,000,000           | Resing of seedling and Fencing of Orchat Buni Gari                             |
| 021500100100                                                                                | 23020130  | 70421     | 03101     | 23530100 | Provision of Agro Chemicals to Farmers                                     | 5,000,000            | 5,000,000            | 25,348,777           | procurement of chemicals to farmers                                            |
| 021500100100                                                                                | 23020129  | 70421     | 03101     | 23530100 | Provision of Fertilizer to Farmers                                         | 3,000,000            | 3,000,000            | 3,000,000            | logistics                                                                      |
| 021500100100                                                                                | 23010127  | 70421     | 03101     | 23530100 | Purchase of Farm Tools and Agricultural Equipment                          | -                    |                      |                      |                                                                                |
| 021500100100                                                                                | 23010126  | 70421     | 03101     | 23530100 | Purchase of Sporting/ Gaming Equipment                                     |                      |                      |                      |                                                                                |
| 021500100100                                                                                | 23040101  | 70421     | 03101     | 23530100 | Tree Planting                                                              |                      |                      | 10,000,000           | Tree Planing Activities                                                        |
| <b>TOTAL</b>                                                                                |           |           |           |          |                                                                            | <b>135,299,999</b>   | <b>16,100,000</b>    | <b>68,348,777</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                    |           |           |           |          |                                                                            |                      |                      |                      |                                                                                |
| 021500100100                                                                                | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings                                | 25,000,000           |                      | 150,000,000          | construction of vet clinics/abbatoirs at buni gari , daddawel and kukuwa tasha |
| 021500100100                                                                                | 23020147  | 70421     | 03101     | 23530100 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 5,000,000            | 5,000,000            | 10,000,000           | provision of vet drugs                                                         |
| <b>TOTAL</b>                                                                                |           |           |           |          |                                                                            | <b>30,000,000</b>    | <b>5,000,000</b>     | <b>160,000,000</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                        |           |           |           |          |                                                                            |                      |                      |                      |                                                                                |
| 021500100100                                                                                | 23040101  | 70421     | 03101     | 23530100 | Tree Planting                                                              | 5,000,000            |                      |                      |                                                                                |
| <b>TOTAL</b>                                                                                |           |           |           |          |                                                                            | <b>5,000,000</b>     | <b>-</b>             | <b>-</b>             |                                                                                |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>                                       |           |           |           |          |                                                                            |                      |                      |                      |                                                                                |
| 021500100100                                                                                | 23020132  | 70421     | 03101     | 23530100 | Provision of Fishing Equipment to Fish Farmers                             | -                    |                      |                      |                                                                                |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                 |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                         |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23530100 | Construction/ Provision of Agricultural Facilities                  | -                    |                      |                      |                                                                                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | -                    |                      |                      |                                                                                                                         |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                         |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23530100 | Women Empowerment Programme                                         | 20,000,000           |                      | 50,000,000           | reconstruction of women devt cente/ less Previlage Women Empowerment                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>20,000,000</b>    | -                    | <b>50,000,000</b>    |                                                                                                                         |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                         |
| 053400100100                                                    | 23020174  | 70421     | 03101     | 23510700 | Provision of Solar Powered Street Lights                            | 30,000,000           |                      | 200,000,000          | connecting 33kva line from gujba to wagir with nat. grid phae i                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>30,000,000</b>    | -                    | <b>200,000,000</b>   |                                                                                                                         |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                         |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23530100 | Purchase of Mass Transits/ Buses                                    | 200,000,000          |                      | 100,000,000          | 3 Arabian used buses                                                                                                    |
| 022000100100                                                    | 23020124  | 70421     | 03101     | 23530100 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 10,000,000           | 10,000,000           | 380,000,000          | Construction of Modern Mini-Market at Buni Gari, Const. of shoping complex / provision of markets stalls acroos the LGA |
| 022000100100                                                    | 23020164  | 70421     | 03101     | 23530100 | Construction/ Maintenance of Motor Parks                            | -                    | -                    | 97,000,000           | Construction Of Motor Park at Buni Gari                                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>210,000,000</b>   | <b>10,000,000</b>    | <b>577,000,000</b>   |                                                                                                                         |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b>                    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                         |
| 023400100100                                                    | 23020114  | 70421     | 03101     | 23530100 | Construction/ Provision of Roads                                    | 800,000,000          |                      | 700,573,761          | Const. of 2Km Road across the LGA                                                                                       |
| 023400100100                                                    | 23050243  | 70421     | 03101     | 23510700 | Purchase of Vehicles (Official Car for Principal Staff & Others)    | 40,000,000           |                      | 50,000,000           | Utility vehicle and official vhiicles for vice and dpm                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>840,000,000</b>   | -                    | <b>750,573,761</b>   |                                                                                                                         |
| <b>CAPITAL EXPENDITURE EDUCATION UNIY</b>                       |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                         |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                           |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------|
|                                                                 |           |           |           |          |                                                      | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                   |
| 051700100100                                                    | 23010112  | 70421     | 03101     | 23530100 | Purchase of Office Furniture and Fittings            | 10,000,000           | 10,000,000           | 20,000,000           | apur. Of Funiture and Fitting                     |
| 051700100100                                                    | 23050133  | 70421     | 03101     | 23530100 | Support to Cooperative Societies                     | 45,000,000           | 45,000,000           | 70,000,000           | support to islamiya and scholarship               |
| 051700100100                                                    | 23020107  | 70421     | 03101     | 23530100 | Construction/ Provision of Public/ Primary Schools   |                      | -                    | 15,000,000           | construction of 3classrooms and ooffice at bukkel |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>55,000,000</b>    | <b>55,000,000</b>    | <b>105,000,000</b>   |                                                   |
| <b>CAPIAL EXPENDITURE HEALTH</b>                                |           |           |           |          |                                                      |                      |                      |                      |                                                   |
| 052100100100                                                    | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings          | 30,000,000           |                      |                      |                                                   |
| 052100100100                                                    | 23010159  | 70421     | 03101     | 23510700 | Purchase of Vaccines                                 | 30,000,000           | 25,000,000           | 25,000,000           | Pur. Of Vaccine                                   |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23530100 | Purchase of Health/ Medical Equipment                | 35,000,000           | 30,000,000           | 25,000,000           | purchase of drugs and vaccine                     |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23530100 | Construction/ Provision of Hospitals/ Health Centers | 20,000,000           |                      | 40,000,000           | construction of dispensaries across the LGA       |
| 052100100100                                                    | 23010120  | 70421     | 03101     | 23530100 | Purchase of Canteen/ Kitchen Equipment               | 5,000,000            |                      |                      |                                                   |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>120,000,000</b>   | <b>55,000,000</b>    | <b>90,000,000</b>    |                                                   |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                      |                      |                      |                      |                                                   |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23530100 | Purchase of Vans                                     | 5,000,000            |                      |                      |                                                   |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23530100 | Purchase of Public Address (PA) System               | 6,000,000            |                      | 1,000,000            | Pur. Of Information Equipment                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>11,000,000</b>    | <b>-</b>             | <b>1,000,000</b>     |                                                   |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                      |                      |                      |                      |                                                   |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23530100 | Purchase of Sporting/ Gaming Equipment               | 2,000,000            |                      | 5,000,000            |                                                   |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>2,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |                                                   |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                      |                      |                      |                      |                                                   |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23530100 | Purchase of Fire Fighting Equipment                  | 2,000,000            |                      | 5,000,000            | purchase of fire exntinguisher                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>2,000,000</b>     | <b>-</b>             | <b>5,000,000</b>     |                                                   |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                      |                      |                      |                      |                                                   |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                     |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                             |
| 023400100100                                                             | 23010119  | 70421     | 03101     | 23530100 | Purchase of Power Generator Sets                                                                        | 30,000,000           |                      | 30,000,000           | Pur. of Generator Sets Across the LGA (8HP)                                                 |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23530100 | Rehabilitation/ Repairs of Water Facilities                                                             | 150,000,000          | 150,000,000          | 200,000,000          | Prehablitaion of Water Facility                                                             |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23530100 | Construction/ Provision of Boreholes                                                                    | 200,000,000          | 200,000,000          | 355,000,000          | Drilling of solar borehole across the Lga (Full Parkege)                                    |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>380,000,000</b>   | <b>350,000,000</b>   | <b>585,000,000</b>   |                                                                                             |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                             |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23530100 | Other WASH Programme                                                                                    | 18,199,959           | 2,000,000            | 20,000,000           | Wash Activities                                                                             |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>18,199,959</b>    | <b>2,000,000</b>     | <b>20,000,000</b>    |                                                                                             |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                             |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23530100 | Construction of Drainage Channels                                                                       | 40,000,000           | 40,000,000           | 100,000,000          | construction of waters ways from GG/Buni to Sabon gari                                      |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>40,000,000</b>    | <b>40,000,000</b>    | <b>100,000,000</b>   |                                                                                             |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                             |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23530100 | Purchase/ Acquisition of Land                                                                           | 40,000,000           | 40,000,000           | 60,000,000           | land compensation                                                                           |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>40,000,000</b>    | <b>40,000,000</b>    | <b>60,000,000</b>    |                                                                                             |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                             |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23530100 | Support to Cooperative Societies                                                                        | 40,000,000           | 40,000,000           |                      |                                                                                             |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>40,000,000</b>    | <b>40,000,000</b>    | <b>-</b>             |                                                                                             |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>                   |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                             |
| 012500100100                                                             | 23030131  | 70421     | 03101     | 23530100 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 324,998,000          | 324,998,000          | 350,000,000          | Reconstruction and remodeling of LG scretariat and Governos Lorge                           |
| 012500100100                                                             | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings                                                             | 200,000,000          |                      | 160,000,000          | construction of village head palace at buni gari and fencing and maintenance of grave yards |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE         | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                   |
|-----------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------|
|                                                     |           |           |           |          |                                | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                           |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles     |                      |                      |                      |                                                           |
| 012500100100                                        | 23010128  | 70421     | 03101     | 23530100 | Purchase of Security Equipment | 30,000,000           | 25,000,000           | 40,000,000           | purchase of rainboot, raincord, torchlights and others    |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23530100 | Training & Retraining on ICT   | 7,000,000            | 7,000,000            | 20,000,000           | training of staffs                                        |
| <b>TOTAL</b>                                        |           |           |           |          |                                | <b>561,998,000</b>   | <b>356,998,000</b>   | <b>570,000,000</b>   |                                                           |
|                                                     |           |           |           |          |                                |                      |                      |                      |                                                           |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                |                      |                      |                      |                                                           |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles     | 7,000,000            |                      | 10,000,000           | purchase computers and accessories and power solar supply |
| <b>TOTAL</b>                                        |           |           |           |          |                                | <b>7,000,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                           |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                | <b>2,547,497,958</b> | <b>970,098,000</b>   | <b>3,356,922,538</b> |                                                           |

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| ADMIN CODE                                                                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                         |
|----------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                              |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                 |
| <b>GULANI LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                                                 |
| 021500100100                                                                                 | 23010107  | 70421     | 03101     | 23510800 | Purchase of Trucks                                                         | 100,400,000          | 100,000              | 18,000,000           | purchase of treshing machine                                                                                                                    |
| 021500100100                                                                                 | 23050119  | 70421     | 03101     | 23510800 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 7,000,000            | 1,000,000            | 5,000,000            | purchase of water pure and equipment, tree planting camparing                                                                                   |
| 021500100100                                                                                 | 23020130  | 70421     | 03101     | 23510800 | Provision of Agro Chemicals to Farmers                                     | 20,000,000           | 45,000,000           | 75,000,000           | procument of chemical and motorized sprayers                                                                                                    |
| 021500100100                                                                                 | 23020129  | 70421     | 03101     | 23510800 | Provision of Fertilizer to Farmers                                         | 5,000,000            | 1,200,000            | 5,000,000            | logistic of ferterlizer loading and uploading                                                                                                   |
| 021500100100                                                                                 | 23010127  | 70421     | 03101     | 23510800 | Purchase of Farm Tools and Agricultural Equipment                          | 30,000,000           |                      | 120,000,000          | purchase of grain,equip. of youth on irrigation farming.                                                                                        |
| 021500100100                                                                                 | 23010126  | 70421     | 03101     | 23510800 | Purchase of Sporting/ Gaming Equipment                                     |                      |                      |                      |                                                                                                                                                 |
| <b>TOTAL</b>                                                                                 |           |           |           |          |                                                                            | <b>162,400,000</b>   | <b>47,300,000</b>    | <b>223,000,000</b>   |                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                     |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                                                 |
| 021500100100                                                                                 | 23010102  | 70421     | 03101     | 23510800 | Purchase of Office Buildings                                               | 3,000,000            | 2,000,000            | 48,000,000           | construction of slaughter house,@ Bumsa, Bularafa, Teteba, Bara and Njibuwa, slaps with tiles at Bumsa, Bara, Gabai, Gulani, Dokshi and kukuwa. |
| 021500100100                                                                                 | 23020147  | 70421     | 03101     | 23510800 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 10,000,000           | 40,685,255           | 14,000,000           | purchase of vet. Drugs and equipment                                                                                                            |
| 021500100100                                                                                 | 23020168  | 70421     | 03101     | 23510800 | Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex        | 51,000,000           |                      | 22,000,000           | construction of vet.clinic Across the LGA                                                                                                       |
| <b>TOTAL</b>                                                                                 |           |           |           |          |                                                                            | <b>64,000,000</b>    | <b>42,685,255</b>    | <b>84,000,000</b>    |                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                         |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                                                 |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                              |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                      |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23510800 | Purchase of Forestry Equipment                     | 3,230,020            | 2,230,124            | 9,000,000            | purchase of uniform and equipment to forest gurd.                                                    |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23510800 | Tree Planting                                      | 9,000,000            |                      |                      |                                                                                                      |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>12,230,020</b>    | <b>2,230,124</b>     | <b>9,000,000</b>     |                                                                                                      |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                    |                      |                      |                      |                                                                                                      |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23510800 | Provision of Fishing Equipment to Fish Farmers     | -                    |                      |                      |                                                                                                      |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23510800 | Construction/ Provision of Agricultural Facilities | -                    |                      |                      |                                                                                                      |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | -                    |                      |                      |                                                                                                      |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                                                                      |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23510800 | Women Empowerment Programme                        | 5,500,000            | 5,241,000            | 30,000,000           | munufacturing of Arts and Craft, Home Economic emporement of youth/women purchase of sewing machines |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>5,500,000</b>     | <b>5,241,000</b>     | <b>30,000,000</b>    |                                                                                                      |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                    |                      |                      |                      |                                                                                                      |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23510800 | Construction/ Extension of Power Grid              | 80,000,000           | 45,000,000           | 100,000              | connection with national grid to dutchi, shishiwaji, bursali, garintuwo, gabai, gagure and bumsa.    |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23510800 | Construction/ Provision of Electricity             | 60,000,000           |                      | 90,000,000           | construction of 100Nos street lights to LGA                                                          |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>140,000,000</b>   | <b>45,000,000</b>    | <b>90,100,000</b>    |                                                                                                      |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                    |                      |                      |                      |                                                                                                      |
| 022000100100                                                    | 23030121  | 70421     | 03101     | 23510800 | Rehabilitation/ Repairs of Office Buildings        | 4,600,000            |                      | 40,000,000           | Renovation of shopping complex at Njibulwa, Ruhu and Tetteba, Gulani, Gabai and Bara.                |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23510800 | Purchase of Mass Transits/ Buses                   | 24,000,000           |                      | 40,000,000           | purchase of 1 Buses Mass Transits , 10Nos Boxer Motorcycles, wagon,                                  |

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|--------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------|
|                                            |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                   |
| 022000100100                               | 23010113  | 70421     | 03101     | 23510800 | Purchase of Computers and Accessories                               |                      |                      | 8,000,000            | computer accessories office and other office equipment                                            |
| 022000100100                               | 23010105  | 70421     | 03101     | 23510800 | Purchase of Motor Vehicles                                          | 7,000,000            |                      | 10,000,000           | purchase of 1 No. galon wagon                                                                     |
| 022000100100                               | 23020124  | 70421     | 03101     | 23510800 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 50,800,000           | 23,412,000           | 45,000,000           | construction of 3block shopping complex and shopping complex                                      |
|                                            | 23010151  |           |           | 23510800 | purchase of land                                                    |                      |                      | <b>10,000,000</b>    | purchase of land at tettebe for cattle markets and fencing                                        |
| <b>TOTAL</b>                               |           |           |           |          |                                                                     | <b>81,800,000</b>    | <b>23,412,000</b>    | <b>113,000,000</b>   |                                                                                                   |
| <b>CAPITAL EXPENDITURE ROAD AND BRIGES</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                   |
| 023400100100                               | 23020114  | 70421     | 03101     | 23510800 | Construction/ Provision of Roads                                    | 700,000,000          | 700,000,000          | 610,000,001          | cont. of 2km road within the LGA                                                                  |
| <b>TOTAL</b>                               |           |           |           |          |                                                                     | <b>700,000,000</b>   | <b>700,000,000</b>   | <b>610,000,001</b>   |                                                                                                   |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>  |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                   |
| 051700100100                               | 23020107  | 70421     | 03101     | 23510800 | Construction/ Provision of Public/ Primary Schools                  | 150,000,000          |                      | 150,000,000          | cont. of LEA office complex in Bara                                                               |
| 051700100100                               | 23010112  | 70421     | 03101     | 23510800 | Purchase of Office Furniture and Fittings                           | 20,000,000           | 12,243,000           | 30,000,000           | purch. Of teaching Aids and Instrument materials within the LGA.                                  |
| 051700100100                               | 23030106  | 70421     | 03101     | 23510800 | Rehabilitation/ Repairs of Public Schools/ Quarters                 |                      |                      |                      |                                                                                                   |
| 051700100100                               | 23050133  | 70421     | 03101     | 23510800 | Support to Cooperative Societies                                    | 40,000,000           | 7,250,000            | 70,000,000           | Educational Assistance                                                                            |
| <b>TOTAL</b>                               |           |           |           |          |                                                                     | <b>210,000,000</b>   | <b>19,493,000</b>    | <b>250,000,000</b>   |                                                                                                   |
| <b>CAPIAL EXPENDITURE HEALTH</b>           |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                   |
| 052100100100                               | 23020101  | 70421     | 03101     | 23510800 | Construction/ Provision of Office Buildings                         | 50,400,000           |                      | 161,260,449          | cont. of perminant side PHC Dept. office and cont. of PHC clinic @ Gulani, Bara Nguzawa and Gabai |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                       |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                      | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                               |
| 052100100100                                                    | 23030121  | 70421     | 03101     | 23510800 | Rehabilitation/ Repairs of Office Buildings          | 6,600,000            | 5,554,800            | 70,000,000           | Ren. Of PHCC at Bumsa, Ruhu, Tetteba                          |
| 052100100100                                                    | 23010112  | 70421     | 03101     | 23510800 | Purchase of Office Furniture and Fittings            | 4,666,990            | 1,204,000            | 35,833,851           | purch.of office furniture and equip. to 5 office of PHC Dept. |
|                                                                 |           |           |           |          |                                                      |                      |                      |                      |                                                               |
| 052100100100                                                    | 23010148  | 70421     | 03101     | 23510800 | Purchase/ Maintenance of Ambulance                   | 24,500,000           | 12,632,788           | 25,000,000           | purch. And maintenance of Ambulance of the within the LGA.    |
|                                                                 |           |           |           | 23510800 |                                                      |                      |                      |                      |                                                               |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23510800 | Purchase of Health/ Medical Equipment                | 50,000,000           | 42,000,501           | 34,000,000           | purch. Of Drugs sanitation materials etc                      |
| 052100100100                                                    | 23010142  | 70421     | 03101     | 23510800 | Purchase of Electronics/ Electrical Equipment        |                      | -                    | -                    |                                                               |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23510800 | Construction/ Provision of Hospitals/ Health Centers | 30,000,000           | -                    | -                    |                                                               |
| 052100100100                                                    | 23050133  |           |           | 23510800 | Support to Cooperative Societies                     |                      |                      | 30,000,000           | Medical Assistance                                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>166,166,990</b>   | <b>61,392,089</b>    | <b>356,094,300</b>   |                                                               |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                      |                      |                      |                      |                                                               |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23510800 | Purchase of Public Address (PA) System               | 7,800,000            |                      | 10,000,000           | purch. Of information gadget and Accessories                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>7,800,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                               |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                      |                      |                      |                      |                                                               |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23510800 | Purchase of Sporting/ Gaming Equipment               | 7,000,000            | 5,000,000            | 10,000,000           | sport activities and equip.                                   |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>7,000,000</b>     | <b>5,000,000</b>     | <b>10,000,000</b>    |                                                               |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                      |                      |                      |                      |                                                               |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23510800 | Purchase of Fire Fighting Equipment                  | 5,000,000            | 3,200,000            | 8,000,000            | Repairs of Fire Service Vehicle and Equip.                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                      | <b>5,000,000</b>     | <b>3,200,000</b>     | <b>8,000,000</b>     |                                                               |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                      |                      |                      |                      |                                                               |
| 023400100100                                                    | 23010119  | 70421     | 03101     | 23510800 | Purchase of Power Generator Sets                     |                      | 80,000,000           |                      |                                                               |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                                                                                  |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23510800 | Rehabilitation/ Repairs of Water Facilities | 15,000,000           | 12,000,000           | 10,000,000           | Extention of pipeline at Gulani, Bara, Njibulwa & Bularafa.                                                                                                                                                                                                                                                      |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23510800 | Construction/ Provision of Boreholes        | 289,770,020          | 310,310,411          | 395,577,664          | Drilling of Hybird Solar B/H within the LGA Drilling of normal solar B/H within the LGA Conversion of motorised B/H to Hybird solar within the LGA, and conversion of motorised single phase B/H to normal solar B/H within the LGA. Rehabilitation of B/H and maintenance and purchase of PMS to B/H within LGA |
| 023400100100                                                             | 23020196  | 70421     | 03101     | 23510800 | Construction/ Provision of Hand Pumps       |                      |                      | <b>162,771,709</b>   | Drilling of Handpumps B/H and maintenance across the LGA. Construction of new concrete cement wells and maintenance across LGA. Bulk purchase of B/H accessories and equipment within LGA.                                                                                                                       |
| 023400100100                                                             | 23010105  | 70421     | 03101     | 23510800 | Purchase of Surveying Equipment             |                      |                      | <b>20,000,000</b>    | Purch. Of Surveying Equip.                                                                                                                                                                                                                                                                                       |
| 023400100100                                                             | 23040102  | 70421     | 03101     | 23510800 | Erosion & Flood Control                     |                      |                      | <b>10,000,000</b>    | Erosion control                                                                                                                                                                                                                                                                                                  |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23510800 | Other wash programme                        |                      |                      | 20,000,000           | wash activities & sanitation                                                                                                                                                                                                                                                                                     |
| <b>TOTAL</b>                                                             |           |           |           |          |                                             | <b>304,770,020</b>   | <b>402,310,411</b>   | <b>618,349,373</b>   |                                                                                                                                                                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                             |                      |                      |                      |                                                                                                                                                                                                                                                                                                                  |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|-----------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                           |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 053500100100                                              | 23030146  | 70421     | 03101     | 23510800 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                                                  |                      | -                    | -                    |                                                                                |
| 053500100100                                              | 23020139  | 70421     | 03101     | 23510800 | Construction/ Completion of Culverts/ Bridges                                                           |                      | -                    | 50,000,000           | cont. of new culvert and maintenance across the LGA.                           |
| 053500100100                                              | 23020153  | 70421     | 03101     | 23510800 | Construction of Drainage Channels                                                                       | 60,000,000           | 22,152,200           |                      |                                                                                |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | <b>60,000,000</b>    | <b>22,152,200</b>    | <b>50,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 023400100100                                              | 23010101  | 70421     | 03101     | 23510800 | Purchase/ Acquisition of Land                                                                           | 10,000,000           |                      | 10,000,000           | Land Compansation                                                              |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | <b>10,000,000</b>    | <b>-</b>             | <b>10,000,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>          |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 055100100100                                              | 23020101  | 70421     | 03101     | 23510800 | Construction/ Provision of Office Buildings                                                             | 165,970,004          | 16,524,000           | 17,500,000           | renovation of Jumma mosque within LGA. Fencing of grave yrad's within the LGA. |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | <b>165,970,004</b>   | <b>16,524,000</b>    | <b>17,500,000</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 012500100100                                              | 23030131  | 70421     | 03101     | 23510800 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 227,000,000          | 122,400,250          | 200,000,000          | Renovation of Local Government Sec. and Housing with LGA                       |
| 012500100100                                              | 23020101  | 70421     | 03101     | 23510800 | Construction/ Provision of Office Buildings                                                             | 24,000,000           |                      | 67,000,000           | Const./ Renovation of Distric Head Place Across the LGA                        |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                                 |
|-----------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                         |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23510800 | Purchase of Motor Vehicles                | 15,000,000           |                      | 77,181,919           | purch. Of 406 pegeot to V/chairman and leader. Purch. Of council Bus, 2No. Of sharon staff Bus, purchase of 3Nos. Of Toyota pickup (zongol) patrol vechiles and General maintance of the vichiles of the LGA. Repair of V/C of Vegellentees and others. |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23510800 | Purchase of Office Furniture and Fittings | 2,000,000            |                      | 21,500,000           | Pur. Office funitures to LGA. Secretriats. Purch. Computer and its accessories                                                                                                                                                                          |
| 012500100100                                        | 23020117  | 70421     | 03101     | 23510800 | Support to INEC office                    | 20,000,000           | 15,000,000           |                      |                                                                                                                                                                                                                                                         |
| 012500100100                                        | 23030112  | 70421     | 03101     | 23510800 | Purchase of Office Furniture and Fittings |                      |                      | 35,000,000           | Funitures to Gulani and Bularafa Govt lodge and Copper lodges. Rehabilitation of chairman office and council chamber                                                                                                                                    |
| 012500100100                                        | 23050117  | 70421     | 03101     | 23510800 | Procurement and relief materials          |                      |                      | 40,500,000           | purch. Of relief masterials to LGA for victims. Purch. Of securities equip. and their mentenance across the LGA                                                                                                                                         |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23510800 | Training & Retraining on ICT              | 30,000,000           | 10,000,000           | 10,000,000           | workshop and training. C                                                                                                                                                                                                                                |
| <b>TOTAL</b>                                        |           |           |           |          |                                           | <b>266,000,000</b>   | <b>122,400,250</b>   | <b>344,181,919</b>   |                                                                                                                                                                                                                                                         |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                           |                      |                      |                      |                                                                                                                                                                                                                                                         |
| 022000100100                                        | 23020192  | 70421     | 03101     | 23510800 | Construction of Lock Up Stores            | 11,230,020           |                      |                      |                                                                                                                                                                                                                                                         |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23510800 | Purchase of Office Furniture and Fittings | 2,000,000            |                      | 4,000,000            | purch. Of office funiture and equip.                                                                                                                                                                                                                    |

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| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                        |
|--------------------|-----------|-----------|-----------|----------|---------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------|
|                    |           |           |           |          |                                       | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                |
| 022000100100       | 23050261  | 70421     | 03101     | 23510800 | Training & Retraining on ICT          | -                    | 560,000              | 999,970              | Training & Retraining on ICT                   |
| 022000100100       | 23010113  | 70421     | 03101     | 23510800 | Purchase of Computers and Accessories | 1,200,000            |                      | 5,000,000            | purch. Of computer laptops and its accessories |
| 022000100100       | 23010105  | 70421     | 03101     | 23510800 | Purchase of Motor Vehicles            | 7,000,000            |                      | 8,000,000            | purch. Motor vechiles Govt.                    |
| <b>TOTAL</b>       |           |           |           |          |                                       | <b>21,430,020</b>    | <b>560,000</b>       | <b>17,999,970</b>    |                                                |
| <b>GRAND TOTAL</b> |           |           |           |          |                                       | <b>2,308,267,054</b> | <b>1,495,488,330</b> | <b>2,851,225,563</b> |                                                |

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| ADMIN CODE                                                                                    | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                              |
|-----------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                               |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                      |
| <b>JAKUSKO LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                                      |
| 021500100100                                                                                  | 23010107  | 70421     | 03101     | 23530900 | Purchase of Trucks                                                         | 124,000,000          | 25,874,001           | 70,000,000           | Purchase of 10) threshing machinesand Procurement of 20 hand Tractors. And Tractor                                                   |
| 021500100100                                                                                  | 23020128  | 70421     | 03101     | 23530900 | Provision of Improved Cassava, Yams, Maize, Banana/ Plantain Suckers, Etc. | 20,000,000           |                      | 50,000,000           | Purchase of grain for distribution to communities                                                                                    |
| 021500100100                                                                                  | 23020130  | 70421     | 03101     | 23530900 | Provision of Agro Chemicals to Farmers                                     | 22,500,000           | 4,000,124            | 90,602,501           | Purchase of (200) irrigation water pump for seasonal farming in various wards and purchase of Chemical agro and pest and insecticide |
| 021500100100                                                                                  | 23020129  | 70421     | 03101     | 23530900 | Provision of Fertilizer to Farmers                                         | 25,231,000           |                      | 5,000,000            | Logistic of Fertilizer                                                                                                               |
| 021500100100                                                                                  | 23010127  | 70421     | 03101     | 23530900 | Purchase of Farm Tools and Agricultural Equipment                          | 10,000,000           |                      | 20,000,000           | Agricultural youth empowerment to Assist farmers to boost farming in various wards                                                   |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                            | <b>201,731,000</b>   | <b>29,874,125</b>    | <b>235,602,501</b>   |                                                                                                                                      |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                      |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                                      |
| 021500100100                                                                                  | 23020176  | 70421     | 03101     | 23530900 | Construction of Lock Up Stores                                             | 6,000,000            |                      | 20,000,000           | Construction of Loading bay at jakusko and Gidgid cattle markets                                                                     |
| 021500100100                                                                                  | 23020147  | 70421     | 03101     | 23530900 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 17,000,000           |                      | 15,000,000           | Purchase of veterinary drugs and equipment for vaccination                                                                           |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                 |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                         |
| 021500100100                                                    | 23020168  | 70421     | 03101     | 23530900 | Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex | 20,000,000           |                      | 10,000,000           | Rehabilitation of Veterinary Clinic                                                     |
| 021500100100                                                    | 23020161  | 70421     | 03101     | 23530900 | Construction of Abattoirs                                           | 12,000,000           |                      | 30,000,000           | Slaughter slap at Gir-gir, Buduwa, Dachia, Lafiya Loiloi Gasamu and Muguram Villages    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>55,000,000</b>    | <b>-</b>             | <b>75,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>            |           |           |           |          |                                                                     |                      |                      |                      |                                                                                         |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23530900 | Purchase of Forestry Equipment                                      | 13,600,000           |                      | 30,000,000           | Establishment of Central Nursery at Jakusko landscaping of Local Government secreteriat |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23530900 | Establishment of Orchards Tree Planting Campaign                    | 3,000,000            | 10,000,000           | 10,000,000           | tree planting campaign, clearing of shrubs along Girgir Karage road                     |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23530900 | Tree Planting                                                       | 5,000,000            |                      | 5,000,000            | Re-demarcation of Local Government cattle route                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>21,600,000</b>    | <b>10,000,000</b>    | <b>45,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                                     |                      |                      |                      |                                                                                         |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23530900 | Provision of Fishing Equipment to Fish Farmers                      | 50,000,000           |                      | 20,000,000           | Bade annual fishing and cultural festival                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>50,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                         |
| 055100100100                                                    |           | 70421     | 03101     | 23530900 | Purchase of Hand Craft Materials                                    | 10,000,000           | 45,001,470           | 25,000,000           | Pur. Of sewing Machine and Knitting Materials and women Emporwament                     |
|                                                                 | 23010157  |           |           |          |                                                                     |                      |                      |                      |                                                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>10,000,000</b>    | <b>45,001,470</b>    | <b>25,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                                     |                      |                      |                      |                                                                                         |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                            |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                    |
| 053400100100                                 | 23020194  | 70421     | 03101     | 23530900 | Construction/ Extension of Power Grid                               | 179,876,543          |                      | 507,396,517          | Completion of Electricity from Jammel to Jaba and Rehabilitation of Gir-Gir-Karege |
| 053400100100                                 | 23020174  | 70421     | 03101     | 23530900 | Provision of Solar Powered Street Lights                            | 89,654,000           | -                    | 45,726,694           | Pur. installation of Solar street light across the LGA.                            |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>269,530,543</b>   | <b>-</b>             | <b>553,123,211</b>   |                                                                                    |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>      |           |           |           |          |                                                                     |                      |                      |                      |                                                                                    |
| 022000100100                                 | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings                           | 7,717,223            | 2,000,000            | 25,000,000           | Purchase of fire proof save and filling cabinet, purchase of office furniture.     |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23530900 | Purchase of Mass Transits/ Buses                                    | 110,000,000          | 30,000,000           | 100,000,000          | Purchase of additional mass transit                                                |
| 022000100100                                 | 23030128  | 70421     | 03101     | 23530900 | Rehabilitation/ Repairs of Mass Transits/ Busses                    | 15,000,000           |                      | 57,386,569           | Repairs of Mass Transit Buses                                                      |
| 022000100100                                 | 23050183  | 70421     | 03101     | 23530900 | Support for Community/ Ward Projects                                | 5,000,000            | 1,500,000            |                      | 50 Vulcanized Maachine                                                             |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23530900 | Purchase of Motor Vehicles                                          | 15,000,000           |                      | 15,000,000           | purchase of motor vehicle                                                          |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23530900 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 85,000,000           |                      | 100,000,000          | construction and renovations of shopping complex, additional markets stalls        |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>237,717,223</b>   | <b>33,500,000</b>    | <b>297,386,569</b>   |                                                                                    |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                    |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23530900 | Construction/ Provision of Roads                                    | 700,000,000          |                      | 490,000,000          | Complishing Of 2 KM Road at Jakusko Township                                       |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>700,000,000</b>   | <b>-</b>             | <b>490,000,000</b>   |                                                                                    |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                    |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23530900 | Construction/ Provision of Public/ Primary Schools                  | 103,000,000          |                      |                      | Construction of higher islamic college at Jakusko.                                 |

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| ADMIN CODE                       | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                               | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                 |
|----------------------------------|-----------|-----------|-----------|----------|------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  |           |           |           |          |                                                      | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                         |
| 051700100100                     | 23020107  | 70421     | 03101     | 23530900 | Construction/ Provision of Public/ Primary Schools   | 60,651,668           | 9,722,540            | 40,000,000           | constructions of Primary Schools across the LGA.                                                                                                                        |
| 051700100100                     | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings            | 70,000,000           |                      | 45,000,000           | Supply of furniture to Primary school                                                                                                                                   |
| 051700100100                     | 23030106  | 70421     | 03101     | 23530900 | Rehabilitation/ Repairs of Public Schools/ Quarters  | 40,000,000           |                      | 50,000,000           | Renovation and fencing of localGovernment Education/authority and Maintenance of Boarding Primary School                                                                |
| 051700100100                     | 23050133  | 70421     | 03101     | 23530900 | Support to Cooperative Societies                     | 40,000,000           | 30,000,000           | 58,000,000           | introduction of free education and purchase of educational materials, support to scholarship and registration fees to indigenes of Jakusko LGA at various institutions. |
| <b>TOTAL</b>                     |           |           |           |          |                                                      | <b>313,651,668</b>   | <b>39,722,540</b>    | <b>193,000,000</b>   |                                                                                                                                                                         |
| <b>CAPIAL EXPENDITURE HEALTH</b> |           |           |           |          |                                                      |                      |                      |                      |                                                                                                                                                                         |
| 052100100100                     | 23020101  | 70421     | 03101     | 23530900 | Construction/ Provision of Office Buildings          | 70,717,223           | 4,821,547            |                      |                                                                                                                                                                         |
| 052100100100                     | 23020106  | 70421     | 03101     | 23530900 | Construction/ Provision of Hospitals/ Health Centers | 65,000,000           |                      | 70,000,000           | Construction of Health clinics at Tarja, Kagamu, Yim, Guzumbana, Garin Gano, and Lafiyan Gwamna.                                                                        |
| 052100100100                     | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings            | 5,000,000            |                      | 30,000,000           | Purchase of office furniture and fittings at PHC Department                                                                                                             |
| 052100100100                     | 23010148  | 70421     | 03101     | 23530900 | Purchase/ Maintenance of Ambulance                   | 15,500,000           |                      | 50,000,000           | Purchase of PHC Ambulance Vehicles                                                                                                                                      |
| 052100100100                     | 23010122  | 70421     | 03101     | 23530900 | Purchase of Health/ Medical Equipment                | 7,000,000            | 3,000,000            |                      | Purchase of sanitation material                                                                                                                                         |
| 052100100100                     | 23010104  | 70421     | 03101     | 23530900 | Purchase of Motor Cycles                             | 50,000,000           |                      | 41,079,807           | purchase of motorcycles for routine survellance                                                                                                                         |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                  |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                          |
| 052100100100                                                    | 23020147  | 70421     | 03101     | 23530900 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards                                       | 20,000,000           |                      | 80,000,000           | Purchase of drugs and equipment to PHCC and Medical Assistace                                                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>233,217,223</b>   | <b>7,821,547</b>     | <b>271,079,807</b>   |                                                                                                                          |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                                                          |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23530900 | Purchase of Vans                                                                                                | 3,000,000            |                      | 10,000,000           | Repairs of Information van                                                                                               |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23530900 | Purchase of Public Address (PA) System                                                                          | 6,000,000            | 5,000,000            | 25,000,000           | Printing of yearly Almanac Calendar and Purchase of Information gadget (Camera) and public addressing system Maintenance |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23530900 | Construction of Youth/ Civic Centres                                                                            | 5,000,000            |                      | 10,000,000           | Purchase of plastic chair and canopy                                                                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>14,000,000</b>    | <b>5,000,000</b>     | <b>45,000,000</b>    |                                                                                                                          |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                                                          |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23530900 | Construction/ Provision of Recreational/ Amusement Facilities                                                   | 10,000,000           |                      |                      | Renovation of women development centre Jakusko                                                                           |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23530900 | Purchase of Sporting/ Gaming Equipment                                                                          | 5,000,000            |                      | 15,000,000           | Purchase of sport materials and organizing of Governors /Chairman Cup competition                                        |
| 055100100100                                                    | 23050281  | 70421     | 03101     | 23530900 | Contribution to Sanitation Committee                                                                            | -                    |                      | 20,000,000           | contribution to mosque, sharia committee and other religious activities                                                  |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23530900 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) | 35,000,000           |                      | 25,000,000           | Procurement of materials/equipment for youth empowerment programme and special assistance for self-reliance programme    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>50,000,000</b>    | <b>-</b>             | <b>60,000,000</b>    |                                                                                                                          |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                    |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                            |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                    |                      |                      |                      |                                                                                                                                                            |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23530900 | Purchase of Fire Fighting Equipment                | 4,000,000            |                      | 10,000,000           | Furnishing of fire service office and purchase of fire extinguisher and equipment                                                                          |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23530900 | Construction/ Provision of Boreholes               | -                    |                      | -                    | 0                                                                                                                                                          |
| 023400100100                                                    | 23030104  | 70421     | 03101     | 23530900 | Rehabilitation/ Repairs of Water Facilities        | 5,000,000            |                      |                      | Rehabilitation of fire service office                                                                                                                      |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>9,000,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                                                                                                                            |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                                                                                                                            |
| 023400100100                                                    | 23010196  | 70421     | 03101     | 23530900 | Construction/ Provision of Hand Pumps              |                      | 89,254,722           | 250,000,000          | Procurement of hand pumps materials and accessories,                                                                                                       |
|                                                                 | 23020196  | 70421     | 03101     | 23530900 | Construction/ Provision of Hand Pumps              | 150,403,596          |                      | 15,000,000           | Purchase of cement and rods for renovation of cement wells at various location across the LGA                                                              |
| 023400100100                                                    | 23030152  | 70421     | 03101     | 23530900 | Construction/ Provision of Boreholes               | 7,000,000            |                      | 190,000,000          | Drilling of (10) solar boreholes (complete Package Across LGA, Drilling of 20 Number hand pump at varous localtion across the LGA                          |
| 023400100100                                                    | 23020177  | 70421     | 03101     | 23530900 | Drilling of Boreholes with Solar and Overhead Tank | 252,397,147          |                      | 300,000,000          | procument of pumps irverters, panels for solar pumps, convesion of motorize B/hole to hybrids 40nos. extension of pipeline and reticulation across the LGA |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>409,800,743</b>   | <b>89,254,722</b>    | <b>755,000,000</b>   |                                                                                                                                                            |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                            |           |           |           |          |                                                    |                      |                      |                      |                                                                                                                                                            |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                               |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                       |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23530900 | Other WASH Programme                                                                                    | 10,000,000           |                      | 10,000,000           | WASH Activities and Sanitation                                                                                                                        |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>10,000,000</b>    | <b>-</b>             | <b>10,000,000</b>    |                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                       |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23530900 | Construction/ Completion of Culverts/ Bridges                                                           | 10,000,000           | 5,872,221            |                      | water embarkment                                                                                                                                      |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23530900 | Construction of Drainage Channels                                                                       | 20,000,000           |                      | 55,000,000           | Construction of Drainage at Amshi, Jakusko near LGEA, Dakido.                                                                                         |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>30,000,000</b>    | <b>5,872,221</b>     | <b>55,000,000</b>    |                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                       |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23530900 | Purchase/ Acquisition of Land                                                                           | 30,000,000           |                      |                      |                                                                                                                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>30,000,000</b>    | <b>-</b>             | <b>45,726,694</b>    |                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                       |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23530900 | Support to Cooperative Societies                                                                        | 100,000,000          |                      | 109,773,079          | Fencing of Grave yards at karege,Dachia, Muguram, Girgir and Buduwa and purchase of empty bags for control of flood and purchase of relief materials. |
| 055100100100                                                             | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings                                                               | 10,000,000           |                      | 15,000,000           | Maintenance of security vehicles                                                                                                                      |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                         | <b>110,000,000</b>   | <b>-</b>             | <b>124,773,079</b>   |                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>                   |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                       |
| 012500100100                                                             | 23030131  | 70421     | 03101     | 23530900 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 85,000,000           | 21,254,000           | 220,000,000          | Renovation of Local Government Secretariat.                                                                                                           |

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| ADMIN CODE                                                                                     | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                            | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                     |
|------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------|
|                                                                                                |           |           |           |          |                                                   | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                             |
| 012500100100                                                                                   | 23020101  | 70421     | 03101     | 23530900 | Construction/ Provision of Office Buildings       | 104,000,000          |                      | 190,000,000          | Completion of District Head Palace at Lafiya Loiloi and Jjakusko , Procurement and Construction of ferry boats and engines. |
| 012500100100                                                                                   | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings         | 7,000,000            |                      | 20,000,000           | Purchase of furniture to Jakusko Local Government Gest House                                                                |
| 012500100100                                                                                   | 23010105  | 70421     | 03101     | 23530900 | Purchase of Motor Vehicles                        | 22,000,000           |                      | 82,387,540           | Purchase of motor Vehicle to Vice Chairman, Secretary, DPM and Council Bus (fairly used).                                   |
| 012500100100                                                                                   | 23050261  | 70421     | 03101     | 23530900 | Training & Retraining on ICT                      | 12,000,000           |                      |                      | Workshop, Seminars and ICT Training                                                                                         |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                   | <b>218,000,000</b>   | <b>21,254,000</b>    | <b>512,387,540</b>   |                                                                                                                             |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>                                            |           |           |           |          |                                                   |                      |                      |                      |                                                                                                                             |
| 022000100100                                                                                   | 23020101  | 70421     | 03101     | 23530900 | Construction/ Provision of Office Buildings       | 20,000,000           |                      |                      | Construction of Budget Office                                                                                               |
| 022000100100                                                                                   | 23010114  | 70421     | 03101     | 23530900 | Purchase of Computer Printers                     | 1,000,000            |                      | 5,000,000            | purchase and Computer accessories                                                                                           |
| 022000100100                                                                                   | 23010112  | 70421     | 03101     | 23530900 | Purchase of Office Furniture and Fittings         | 500,000              |                      | 10,000,000           | Pur. Of Office Funiture                                                                                                     |
| 022000100100                                                                                   | 23050261  | 70421     | 03101     | 23530900 | Training & Retraining on ICT                      | 2,000,000            |                      | 8,693,270            | Training and Re-training                                                                                                    |
| 022000100100                                                                                   | 23010105  | 70421     | 03101     | 23530900 | Purchase of Motor Vehicles                        | 873,390              |                      | 8,000,000            | Pur. Of Fiarlly Use Car.                                                                                                    |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                   | <b>24,373,390</b>    | <b>-</b>             | <b>31,693,270</b>    |                                                                                                                             |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                   | <b>2,997,621,789</b> | <b>287,300,625</b>   | <b>3,854,772,672</b> |                                                                                                                             |
| <b>KARASUWA LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                   |                      |                      |                      |                                                                                                                             |
| 021500100100                                                                                   | 23010127  | 70421     | 03101     | 23530100 | Purchase of Farm Tools and Agricultural Equipment | 110,000,000          |                      | 110,000,000          | Purchase of ox-team,plough and carts (40) sets                                                                              |
| 021500100100                                                                                   | 23020130  | 70421     | 03101     | 23530100 | Provision of Agro Chemicals to Farmers            | 10,000,000           | 5,897,058            | 6,000,000            | Purchase of agro chemical and naps sack sprayer                                                                             |

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| ADMIN CODE                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|----------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                          |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 021500100100                                             | 23020105  | 70421     | 3101      | 23530100 | Construction/ Provision of Water Facilities                                                             | 12,000,000           |                      | 15,000,000           | procurement of (100) water pump to farmers across the LGA                      |
| 021500100100                                             | 200301    | 70421     | 3101      | 23530100 | Repairs of trashing machine                                                                             | 10,000,000           |                      | 5,000,000            | Repairs of trashing machine                                                    |
| 021500100100                                             | 23040101  | 70421     | 03101     | 23530100 | Tree Planting                                                                                           | 15,000,000           |                      |                      | tree planting activities                                                       |
| <b>TOTAL</b>                                             |           |           |           |          |                                                                                                         | <b>157,000,000</b>   | <b>5,897,058</b>     | <b>136,000,000</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 021500100100                                             | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings                                                             | 20,000,000           |                      |                      |                                                                                |
| 21500100100                                              | 23010122  | 70421     | 3101      | 23530100 | Purchase of Health/ Medical Equipment                                                                   | 7,000,000            | 2,500,000            | 35,000,000           | Purchase of vetenary vaccine/drugs and Other Equipment                         |
| 21500100100                                              | 23030131  | 70421     | 3101      | 23530100 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 11,000,000           |                      | 11,000,000           | Renovation of vetenary clinics at Jajimaji                                     |
| 021500100100                                             | 23020147  | 70421     | 03101     | 23530100 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards                               | 5,000,000            |                      |                      |                                                                                |
| 021500100100                                             | 23020161  | 70421     | 03101     | 23530100 | Construction of Abattoirs                                                                               | 50,000,000           |                      | 80,000,000           | Completion of modern abbatour at Jajimaji                                      |
| <b>TOTAL</b>                                             |           |           |           |          |                                                                                                         | <b>93,000,000</b>    | <b>2,500,000</b>     | <b>126,000,000</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>     |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 021500100100                                             | 23050272  | 70421     | 03101     | 23530100 | Establishment of Orchards Tree Planting Campaign                                                        | 24,000,000           |                      | 15,000,000           | Establishment of orchard/nursery and solar powered borehole at LGA secreteriat |
| 021500100100                                             | 230301    | 70421     | 3101      | 23530100 | Procurement of Exotic seed,poly Bags                                                                    | 4,000,000            |                      | 10,000,000           | Procurement of improve seedling and poly bags                                  |
| 021500100100                                             | 230101    | 70421     | 3101      | 23530100 | Purchase of forestry survey Equipment                                                                   | 5,000,000            |                      | 5,000,000            | Purchase of motor cycle to forest guard staffs                                 |
| 021500100100                                             | 23040101  | 70421     | 03101     | 23530100 | Tree Planting /Activities                                                                               | 15,000,000           | 2,360,000            | 15,000,000           | tree planting activities                                                       |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                        |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>48,000,000</b>    | <b>2,360,000</b>     | <b>45,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE FISHERIES UNIT</b>                       |           |           |           |          |                                                               |                      |                      |                      |                                                                        |
| <b>21500100500</b>                                              | 23020162  | 70421     | 3101      | 23530100 | Construction, Maintenance and Monitoring of Fish Ponds/ Farms | <b>12,000,000</b>    |                      | <b>20,000,000</b>    | Establishment of fish pond at Jajimaji,gasma,wachakal,bukarti and waro |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>12,000,000</b>    | -                    | <b>20,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                               |                      |                      |                      |                                                                        |
| 055100100100                                                    | 23050248  | 70421     | 03101     | 23530100 | Quarterly Cluster Meeting                                     |                      |                      | 5,000,000            | Engagement/enlightment of farmers                                      |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23530100 | Women Empowerment Programme                                   | 20,000,000           |                      | 25,000,000           | Women Empowerment Programme                                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>20,000,000</b>    | -                    | <b>30,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                               |                      |                      |                      |                                                                        |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23530100 | Construction/ Extension of Power Grid                         | 15,000,000           | 20,000,000           | 20,000,000           | Electrification of Karasuwa,malum kunu and Bukarti                     |
| 53400100100                                                     | 23020162  | 70421     | 3101      | 23530100 | Construction/ Provision of Electricity                        | 120,000,000          | -                    |                      |                                                                        |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23530100 | Construction/ Provision of Electricity                        | -                    | -                    |                      |                                                                        |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>135,000,000</b>   | <b>20,000,000</b>    | <b>20,000,000</b>    |                                                                        |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                               |                      |                      |                      |                                                                        |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23530100 | Purchase of Mass Transits/ Buses                              | -                    |                      | 115,000,000          | Purchase of (10 sharon) mass transit buses/repairs                     |
| 022000100100                                                    | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles                                    | -                    |                      |                      |                                                                        |
| 22000100100                                                     | 23010105  | 70421     | 3101      | 23530100 | Construction shops                                            | 24,143,273           |                      |                      |                                                                        |
| 22000100100                                                     | 23010105  | 70421     | 3101      | 23530100 | Rehabilitation                                                | 20,000,000           |                      |                      |                                                                        |
| 22000100100                                                     | 23010105  | 70421     | 3101      | 23530100 | Repairs                                                       | 5,000,000            |                      |                      |                                                                        |

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| ADMIN CODE                                   | ECON CODE       | FUNC CODE | FUND CODE   | GEO-CODE        | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                            |
|----------------------------------------------|-----------------|-----------|-------------|-----------------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------|
|                                              |                 |           |             |                 |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                    |
| 22000100100                                  | 23020124        | 70421     | 3101        | 23530100        | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops                                     | 30,000,000           |                      | 40,000,000           | Construction of market stall at Wachakal,Karasuwa garun guna,Bukarti/gasama and Jajimaji           |
| 22000100100                                  | 23010113        | 70421     | 3101        | 23530100        | Purchase of Computers and Accessories                                                                   | 7,510,615            | 3,500,000            | 5,000,000            | Purchase of laptops                                                                                |
| 022000100100                                 | 23020124        | 70421     | 03101       | 23530100        | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops                                     | 15,000,000           | 10,000,000           | 70,000,000           | Fincing of kasuwan albasa wachakal and sesame market Jajimaji                                      |
| <b>TOTAL</b>                                 |                 |           |             |                 |                                                                                                         | <b>101,653,888</b>   | <b>13,500,000</b>    | <b>115,000,000</b>   |                                                                                                    |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |                 |           |             |                 |                                                                                                         |                      |                      |                      |                                                                                                    |
| <b>23400100100</b>                           | <b>23020138</b> | 70421     | <b>3101</b> | <b>23530100</b> | Construction of New Roads                                                                               | 700,000,000          | 197,000,000          | 608,175,504          | Completion of 2 km township road at Jajimaji                                                       |
| 023400100100                                 | 23020114        | 70421     | 03101       | 23530100        | Construction/ Provision of Roads                                                                        | 53,000,000           | 40,000,000           | 43,000,000           | Complishment of enbarkment and construction of feeder road at gasama,Tabawa and buabuli to bukarti |
|                                              | 23020153        | 70421     | 3101        | 23530100        | Rehabilitation/ Repairs of Waterways                                                                    | -                    |                      |                      |                                                                                                    |
| <b>TOTAL</b>                                 |                 |           |             |                 |                                                                                                         | <b>753,000,000</b>   | <b>237,000,000</b>   | <b>651,175,504</b>   |                                                                                                    |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |                 |           |             |                 |                                                                                                         |                      |                      |                      |                                                                                                    |
| 051700100100                                 | 23020107        | 70421     | 03101       | 23530100        | Construction/ Provision of Public/ Primary Schools                                                      |                      |                      | 40,000,000           | Construction of primary school at Yarabiya and nomadic primary school across the LGA               |
| 051700100100                                 | 23010112        | 70421     | 03101       | 23530100        | Purchase of Office Furniture and Fittings                                                               |                      |                      | 20,000,000           | Purchase of furniture/teaching materials                                                           |
| 051700100100                                 | 23030131        | 70421     | 3101        | 23530100        | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 40,000,000           |                      |                      |                                                                                                    |

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| ADMIN CODE                                                                       | ECON CODE       | FUNC CODE    | FUND CODE   | GEO-CODE        | DETAILS OF EXPENDITURE                                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                              |
|----------------------------------------------------------------------------------|-----------------|--------------|-------------|-----------------|---------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------|
|                                                                                  |                 |              |             |                 |                                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                      |
| 051700100100                                                                     | 23030106        | 70421        | 03101       | 23530100        | Rehabilitation/ Repairs of Public Schools/ Quarters           |                      |                      | 40,000,000           | Rehabilitation/repairs of public schools across LGA  |
| 51700100100                                                                      | 23010124        | 70421        | 3101        | 23520100        | Purchase of Teaching/learningAid equipment                    |                      |                      | 30,000,000           | Purchase of instructional materials                  |
| 51700100100                                                                      | 23020196        | 70421        | 3101        | 23530100        | Construction/ Provision of Hand Pumps                         | 2,000,000            |                      |                      |                                                      |
| 051700100100                                                                     | 23050140        | 70421        | 03101       | 23530100        | Award of Scholarship/ Bursary                                 | 40,000,000           | 40,000,000           | 40,000,000           | Educational Assistance                               |
| <b>TOTAL</b>                                                                     |                 |              |             |                 |                                                               | <b>82,000,000</b>    | <b>40,000,000</b>    | <b>170,000,000</b>   |                                                      |
| <b>CAPIAL EXPENDITURE HEALTH</b>                                                 |                 |              |             |                 |                                                               |                      |                      |                      |                                                      |
| 052100100100                                                                     | 23020101        | 70421        | 03101       | 23530100        | Construction/ Provision of Office Buildings                   | 20,000,000           |                      | 30,000,000           | Construction of dispensary at garin Sule             |
| 052100100100                                                                     | 23010122        | 70421        | 03101       | 23530100        | Purchase of Health/ Medical Equipment                         | 10,000,000           |                      | 60,000,000           | Purchase of essential drugs and equipment across LGA |
| 52100100100                                                                      | 23010122        | 70421        | 3101        | 23530100        | Purchase of Heath/medical Equipment                           | 20,000,000           |                      |                      |                                                      |
| 52100100100                                                                      | 23050283        | 70421        | 3101        | 23530100        | Special Assistance                                            | 20,000,000           | 20,000,000           | 40,000,000           | Medical assistance/Contribution to donor agencies    |
| 52100100100                                                                      | 23030105        | 70421        | 3101        | 23530100        | Rehabilitation/ Repairs of Hospitals/ Health Centers          | 20,000,000           |                      | 28,000,000           | Fincing of Wachakal PHCC                             |
| <b>TOTAL</b>                                                                     |                 |              |             |                 |                                                               | <b>90,000,000</b>    | <b>20,000,000</b>    | <b>158,000,000</b>   |                                                      |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE/INFORMATION UNIT</b> |                 |              |             |                 |                                                               |                      |                      |                      |                                                      |
| <b>52500100209</b>                                                               | <b>23010161</b> | <b>70421</b> | <b>3101</b> | <b>23530100</b> | <b>Purchase of Information Gadgets</b>                        | 3,000,000            |                      |                      |                                                      |
| 055100100100                                                                     | 23020119        | 70421        | 03101       | 23530100        | Construction/ Provision of Recreational/ Amusement Facilities | 5,000,000            |                      | 10,000,000           | Purchase of (5) canopy and (250)plastic chairs       |
| <b>TOTAL</b>                                                                     |                 |              |             |                 |                                                               | <b>8,000,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                      |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>                  |                 |              |             |                 |                                                               |                      |                      |                      |                                                      |

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| ADMIN CODE                                                | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                         |
|-----------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------|
|                                                           |           |           |           |          |                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                 |
| 023400100100                                              | 23020196  | 70421     | 03101     | 23530100 | Construction/ Provision of Hand Pumps       | 40,000,000           | 40,000,000           | 45,000,000           | Drilling of (30)Hand pumps across LGA                                           |
| 23400100100                                               | 23030130  | 70421     | 3101      | 23530100 | Rehabilitation/ Repairs of Boreholes        | 71,604,419           | 70,604,419           | 150,000,000          | Conversion of (10) boreholes to solar Hybrige powered borehole across LGA       |
| 23400100100                                               | 23020152  | 70421     | 3101      | 23530100 | Construction/ Provision of Boreholes        | 60,000,000           | 60,000,000           | 151,000,000          | Drilling of (5) no_of boreholes/completion of (10) no_of boreholes              |
| 23400100100                                               | 23050203  | 70421     | 3101      | 23530100 | Mini Water Scheme                           | 40,600,000           | 40,600,000           | 50,000,000           | Procurement of hand pump/boreholes accessories                                  |
| <b>TOTAL</b>                                              |           |           |           |          |                                             | <b>212,204,419</b>   | <b>211,204,419</b>   | <b>396,000,000</b>   |                                                                                 |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                      |           |           |           |          |                                             |                      |                      |                      |                                                                                 |
| 023400100100                                              | 23050247  | 70421     | 03101     | 23530100 | Other WASH Programme                        | 20,000,000           | 20,000,000           | 20,000,000           | Wash activities                                                                 |
| <b>TOTAL</b>                                              |           |           |           |          |                                             | <b>20,000,000</b>    | <b>20,000,000</b>    | <b>20,000,000</b>    |                                                                                 |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b> |           |           |           |          |                                             |                      |                      |                      |                                                                                 |
| 023400100100                                              | 23010101  | 70421     | 03101     | 23530100 | Purchase/ Acquisition of Land               | 45,000,000           |                      | 20,000,000           | compasation of farm land in respect of INEC                                     |
| <b>TOTAL</b>                                              |           |           |           |          |                                             | <b>45,000,000</b>    | -                    | <b>20,000,000</b>    |                                                                                 |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT UNIT</b>     |           |           |           |          |                                             |                      |                      |                      |                                                                                 |
| 055100100100                                              | 23050133  | 70421     | 03101     | 23530100 | Support to Cooperative Societies            | 30,000,000           | 30,000,000           | 30,000,000           | Support for social protection                                                   |
| <b>TOTAL</b>                                              |           |           |           |          |                                             | <b>30,000,000</b>    | <b>30,000,000</b>    | <b>30,000,000</b>    |                                                                                 |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>    |           |           |           |          |                                             |                      |                      |                      |                                                                                 |
| 012500100100                                              | 23050288  | 70421     | 03101     | 23530100 | Contribution to District House              |                      |                      | 40,000,000           | Construction of (2) district head palace across LGA                             |
| 012500100100                                              | 23020101  | 70421     | 03101     | 23530100 | Construction/ Provision of Office Buildings | 40,000,000           |                      | 50,000,000           | Renovation of LGA Secretariat and furniture                                     |
| 012500100100                                              | 23010105  | 70421     | 03101     | 23530100 | Purchase of Motor Vehicles                  | 40,000,000           |                      | 110,000,000          | Purchase of (16) motor cycle/council bus and brand new Toyota hilux Feirly Used |

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| ADMIN CODE                                          | ECON CODE       | FUNC CODE    | FUND CODE   | GEO-CODE        | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                |
|-----------------------------------------------------|-----------------|--------------|-------------|-----------------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------|
|                                                     |                 |              |             |                 |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                        |
| 012500100100                                        | 23030131        | 70421        | 03101       | 23530100        | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 30,000,000           |                      | 70,000,000           | Renovation of LGA secretariat/furniture,DPM Qquarters  |
| 012500100100                                        | 23030136        | 70421        | 03101       | 23530100        | Repairs/ Maintenance of Police Station                                                                  | 15,000,000           |                      | 10,000,000           | Renovation of security agencies offices                |
| 12500100100                                         | 23010128        | 70421        | 3101        | 23530100        | Purchase of Security Equipment                                                                          | 3,000,000            |                      | 30,000,000           | Procurement of office stationaries/vigilenty materials |
| <b>23400100100</b>                                  | 23050288        | 70421        | 3101        | <b>23530100</b> | Contribution to District House                                                                          | 20,000,000           |                      | <b>30,000,000</b>    | Fincing of grave yard across LGA                       |
| <b>23400100100</b>                                  | 23030131        | 70421        | 3101        | <b>23530100</b> | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 20,000,000           |                      | 10,000,000           | Instalation of solar light to LGA secretariat          |
| <b>51700100103</b>                                  | 23050218        | 70421        | 3101        |                 | Capacity Building                                                                                       | 20,000,000           |                      | 30,000,000           | Staff training and capacity building                   |
| <b>TOTAL</b>                                        |                 |              |             |                 |                                                                                                         | <b>20,000,000</b>    |                      | <b>380,000,000</b>   |                                                        |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |                 |              |             |                 |                                                                                                         |                      |                      |                      |                                                        |
| <b>22000300101</b>                                  | <b>23050220</b> | <b>70421</b> | <b>3101</b> | <b>23530100</b> | Production of Council Annual Budget/ Action Plan                                                        | 1,000,000            |                      | 3,000,000            | performing budget activities (M & E, PERFORMANCE ETC)  |
| <b>22000300101</b>                                  | <b>23020101</b> | <b>70421</b> | <b>3101</b> | <b>23530100</b> | Construction/ Provision of Office Buildings                                                             |                      |                      | 60,000,000           | Construction budegt and planning depertment            |
| 022000300101                                        | 23010113        | 70421        | 03101       | 23530100        | Purchase of Computers and Accessories                                                                   | 5,500,000            |                      |                      |                                                        |
| 022000300101                                        | 23010105        | 70421        | 03101       | 23530100        | Purchase of Motor Vehicles                                                                              | 20,000,000           |                      | 10,000,000           | Purchase of toyota hilux                               |
| <b>TOTAL</b>                                        |                 |              |             |                 |                                                                                                         | <b>26,500,000</b>    | <b>-</b>             | <b>73,000,000</b>    |                                                        |
| <b>TOTAL</b>                                        |                 |              |             |                 |                                                                                                         | <b>1,841,358,307</b> | <b>602,461,477</b>   | <b>2,400,175,504</b> |                                                        |

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| ADMIN CODE                                                                                     | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                 |
|------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------|
|                                                                                                |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                         |
| <b>MACHINA LOCAL GOVERNMENT COUNCIL ' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                         |
| 021500100100                                                                                   | 23010139  | 70421     | 03101     | 23530110 | Purchase of Tractors and Other Equipment                                  | 110,000,000          |                      |                      | Purchase of 20 set ox bulls to boost agriculture                                        |
| 021500100100                                                                                   | 23020130  | 70421     | 03101     | 23530110 | Provision of Agro Chemicals to Farmers                                    | 3,000,000            |                      | 10,000,000           | purchase of agro chemical                                                               |
| 021500100100                                                                                   | 23010127  | 70421     | 03101     | 23530110 | Purchase of Farm Tools and Agricultural Equipment                         | 2,000,000            | 2,000,000            | 5,000,000            | Agric shows, trade fair and world food day celebration                                  |
| 021500100100                                                                                   | 23010127  | 70421     | 03102     | 23530110 | Purchase of Farm Tools and Agricultural Equipment                         | 5,000,000            |                      | 15,000,000           | Purchase of (3) tresher machine                                                         |
| 021500100100                                                                                   | 23030112  | 70421     | 03101     | 23530110 | Rehabilitation/ Repairs of Agricultural Facilities                        | 2,000,000            |                      | 2,000,000            | Repairs of tractor                                                                      |
| 021500100100                                                                                   | 23020129  | 70421     | 03101     | 23530110 | Provision of Fertilizer to Farmers                                        | 30,000,000           |                      | 45,000,000           | Purchase of 500 Bags of Grains for distribution to communities                          |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                                           | <b>152,000,000</b>   | <b>2,000,000</b>     | <b>77,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                       |           |           |           |          |                                                                           |                      |                      |                      |                                                                                         |
| 021500100100                                                                                   | 23020198  | 70421     | 03101     | 23530110 | Construction of Veterinary Clinics                                        |                      |                      | 25,000,000           | Construction of Standard Vetenary Clinic and Construction of Modern Abattior at Machina |
| 021500100100                                                                                   | 23020147  | 70421     | 03101     | 23530110 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 8,000,000            |                      | 30,000,000           | Purchase of veterinary equipment and purchase of veterinary drugs and vaccines          |
| <b>TOTAL</b>                                                                                   |           |           |           |          |                                                                           | <b>8,000,000</b>     | <b>-</b>             | <b>55,000,000</b>    |                                                                                         |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                           |           |           |           |          |                                                                           |                      |                      |                      |                                                                                         |
| 021500100100                                                                                   | 23050272  | 70421     | 03101     | 23530110 | Establishment of Orchards Tree Planting Campaign                          | 4,000,000            |                      | 10,000,000           | Development of nursery at Machina and Dole & Tree Planting Activities                   |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                          |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                  |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23530110 | Tree Planting                                                       | 3,000,000            |                      | 15,000,000           | Purchase of 500 poly bags for ecological problem and purchase of seedlings and procurement of nursery materials                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>7,000,000</b>     | <b>-</b>             | <b>25,000,000</b>    |                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                                                  |
| 055100100100                                                    | 23010130  | 70421     | 03101     | 23530110 | Purchase of Recreational Facilities                                 | 10,000,000           |                      | 50,000,000           | Purchase of sewing machine, knitting materials and others                                                                                                        |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>10,000,000</b>    | <b>-</b>             | <b>50,000,000</b>    |                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                                                  |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23530110 | Construction/ Extension of Power Grid                               | 65,000,000           |                      | 20,000,000           | Extension of Electrics poles to new settlement in Machina (Anguwar Gabas, Ngibiri A & B, New site, Anguwar Yamma & Ngabarawa) and Electrification of Tauna A & B |
| 53400100100                                                     | 23020125  | 70421     | 3101      | 23530110 | Construction of power plant house                                   |                      |                      | 8,100,000            | Construction of standard engine room at falmaram,lamisu and new site machina Boreholes                                                                           |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                     | <b>65,000,000</b>    | <b>-</b>             | <b>28,100,000</b>    |                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                                                  |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23530110 | Purchase of Mass Transits/ Buses                                    | 38,000,000           |                      | 45,000,000           | Purchase of (2) buses for mass transit and repairs (3) existing one mass transit buses                                                                           |
| 022000100100                                                    | 23010112  | 70421     | 03101     | 23530110 | Purchase of Office Furniture and Fittings                           | -                    | -                    | 15,000,000           | Office equipment in Machine and File Cabinet                                                                                                                     |
| 022000100100                                                    | 23020124  | 70421     | 03101     | 23530110 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 55,000,000           |                      | 50,000,000           | Blocks of (5) shopping complex, construction of catle market to boost IGR.                                                                                       |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                             |
|----------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                     |
| <b>TOTAL</b>                                 |           |           |           |          |                                                     | <b>93,000,000</b>    | <b>-</b>             | <b>110,000,000</b>   |                                                                                                                                                     |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                     |                      |                      |                      |                                                                                                                                                     |
| 023400100100                                 | 23020105  | 70421     | 03101     | 23530110 | Purchase of Motor Vehicles                          | 2,000,000            |                      | 5,000,000            | Maintenance of project vehicles                                                                                                                     |
| 23400100100                                  | 23020138  | 70421     | 3101      | 23530110 | Construction of New Roads                           |                      |                      | 802,511,387          | Completion of 0.9km road to link by-pass to Machina market and 2km township road                                                                    |
| 23400100100                                  | 23020153  | 70421     | 3101      | 23530110 | Construction of Drainage Channels                   |                      |                      | 60,000,000           | Construction of 3km drainage inside Machina to reduce the effect of flood                                                                           |
| 023400100100                                 | 23030115  | 70421     | 03101     | 23530110 | Rehabilitation/ Repairs of Waterways                | 73,000,000           |                      | 50,000,000           | Completion of 500m road to link by-pass in Machina (Laterite Filling Side Cave and Filling of Laterite at the Local Government Secretariat)         |
| <b>TOTAL</b>                                 |           |           |           |          |                                                     | <b>75,000,000</b>    | <b>-</b>             | <b>917,511,387</b>   |                                                                                                                                                     |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>    |           |           |           |          |                                                     |                      |                      |                      |                                                                                                                                                     |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23530110 | Construction/ Provision of Public/ Primary Schools  | 67,000,000           |                      | 77,000,000           | Construction of staff quarters in Mai Bukar Memorial Science Boarding Primary School and Purchase of Learning and teaching materials across the LGA |
| 051700100100                                 | 23030106  | 70421     | 03101     | 23530110 | Rehabilitation/ Repairs of Public Schools/ Quarters |                      |                      |                      |                                                                                                                                                     |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23530110 | Support to Cooperative Societies                    | 8,000,000            |                      | 40,000,000           | Award/Provision of Scholarship                                                                                                                      |
| <b>TOTAL</b>                                 |           |           |           |          |                                                     | <b>75,000,000</b>    | <b>-</b>             | <b>117,000,000</b>   |                                                                                                                                                     |
| <b>CAPIAL EXPENDITURE HEALTH</b>             |           |           |           |          |                                                     |                      |                      |                      |                                                                                                                                                     |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                          |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                  |
| 052100100100                                                    | 23030105  | 70421     | 03101     | 23530110 | Rehabilitation/ Repairs of Hospitals/ Health Centers          | 119,640,760          |                      | 119,640,760          | Upgrading of Maternal Child Health Clinic to Machina General Hospital phase II                                                                                                                                                                   |
| 52100100100                                                     | 23020106  | 70421     | 3101      | 23530110 | Construction/ Provision of Hospitals/ Health Centers          | -                    | -                    | 271,568,000          | Construction of public <b>VIP</b> toilet and wash House inside machina , Const. of Perimeter well Fencing Gate HouseConst. Of 1 Block of 3Bedroom & 2Bedrooms Staff Qrts at MCN General Hospital                                                 |
| 052100100100                                                    | 23040101  | 70421     | 03101     | 23530110 | Tree Planting                                                 |                      |                      |                      |                                                                                                                                                                                                                                                  |
| 052100100100                                                    | 23020146  | 70421     | 03101     | 23530110 | Construction/ Completion of Primary Health Centre             | <b>106,000,000</b>   |                      | 106,000,000          | Construction of Primary Health Care Office within the Local Government Secretariat, Renovation & Extension of Health Facilities in Ghana, Karmashe, Kortoni and Goki and Contruction of Staff Quarters at Kagumsuwa, Konkomma, Burdu and Kalgidi |
| 052100100100                                                    | 23010105  | 70421     | 03101     | 23530110 | Purchase of Motor Vehicles                                    | 44,000,000           |                      | 50,000,000           | Purchase of Toyota Hilux                                                                                                                                                                                                                         |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23530110 | Purchase of Health/ Medical Equipment                         | 17,000,000           |                      | 30,000,000           | Purchase of Emergency Drugs and Procurement of Drugs and Equipment to various facilities                                                                                                                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>286,640,760</b>   | -                    | <b>577,208,760</b>   |                                                                                                                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                               |                      |                      |                      |                                                                                                                                                                                                                                                  |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23530110 | Construction/ Provision of Recreational/ Amusement Facilities | 2,000,000            |                      | 5,000,000            | Purchase of Sport Equipment                                                                                                                                                                                                                      |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                       |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                       | ₦                    | ₦                    | ₦                    |                                                                                                                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                       | <b>2,000,000</b>     | -                    | <b>5,000,000</b>     |                                                                                                                                               |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                       |                      |                      |                      |                                                                                                                                               |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23530110 | Construction/ Provision of Boreholes  | 14,000,000           | 54,098,770           | 100,000,000          | Conversion of motorised borehole to solar powered boreholes                                                                                   |
| 23400100100                                                     |           | 70421     | 3101      | 23530110 | Rehabilitation/ Repairs of Boreholes  | 34,565,000           | 19,600,000           | 119,980,000          | Purchase of hand pump materials /borehole materials                                                                                           |
| 23400100100                                                     |           | 70421     | 3101      | 23530110 | Dredging of New Water Ways            |                      |                      | 50,000,000           | Extension of 2km pipeline to Hausari and Nibiri community Machina                                                                             |
| 023400100100                                                    | 23020196  | 70421     | 03101     | 23530110 | Construction/ Provision of Hand Pumps | 115,000,000          | 176,082,000          | 120,000,000          | conversion of rural hand pump to solar powered boreholes                                                                                      |
| <b>TOTAL</b>                                                    |           |           |           |          |                                       | <b>163,565,000</b>   | <b>249,780,770</b>   | <b>389,980,000</b>   |                                                                                                                                               |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                            |           |           |           |          |                                       |                      |                      |                      |                                                                                                                                               |
| 023400100100                                                    | 23050247  | 70421     | 03101     | 23530110 | Other WASH Programme                  | 10,000,000           |                      | 10,000,000           | WASH Programme                                                                                                                                |
| <b>TOTAL</b>                                                    |           |           |           |          |                                       | <b>10,000,000</b>    | -                    | <b>10,000,000</b>    |                                                                                                                                               |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>       |           |           |           |          |                                       |                      |                      |                      |                                                                                                                                               |
| 023400100100                                                    | 23010101  | 70421     | 03101     | 23530110 | Purchase/ Acquisition of Land         | 35,000,000           | 4,321,900            | 30,000,000           | Land Compensation and Geophysical Survey Across the Local Government and Evacuation of Drainages to Overcome Serious Flooding in Machina Town |
|                                                                 | 23020153  | 70421     | 03101     | 23530110 | Construction of Drainage Channels     | 8,000,000            |                      | 10,000,000           | Purchase of Sanitation Materials (Wheel Borrows, Shovels, Rakes, Head Fan etc)                                                                |
| <b>TOTAL</b>                                                    |           |           |           |          |                                       | <b>35,000,000</b>    | <b>4,321,900</b>     | <b>30,000,000</b>    |                                                                                                                                               |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                |           |           |           |          |                                       |                      |                      |                      |                                                                                                                                               |

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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                  |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                          |
| 055100100100                                           | 23050133  | 70421     | 03101     | 23530110 | Support to Cooperative Societies                                                                        | 20,000,000           | 2,321,000            | 20,000,000           | Local Government contribution to social protection on conditional cash transfer to (10) persons per each ward and Purchase of Community Development Materials (Relief Materials)                                                         |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>20,000,000</b>    | <b>2,321,000</b>     | <b>20,000,000</b>    |                                                                                                                                                                                                                                          |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                                                                                          |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23530110 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 63,000,000           | 23,000,000           | 123,000,000          | General renovation of Local Government Secretariat,govt lodge and furnishing                                                                                                                                                             |
| 012500100100                                           | 23020101  | 70421     | 03101     | 23530110 | Construction/ Provision of Office Buildings                                                             | 59,000,000           | 54,765,000           | 123,000,000          | Contruction of Disric head Place @ Machina And Renovation Guest House @ Damaturu                                                                                                                                                         |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23530110 | Construction/Rehabilitation                                                                             | 114,000,000          | 10,000,000           | 114,000,000          | Construction of Juma'a Mosque / Femcing of Grave Yards in the following towns: Falimaram, Dole and Damai, Roofing of Machina Events Centre in Abuja Area, Machina, Packing Space in Local Government Secretariat and Machina Round About |
| 012500100100                                           | 23050133  | 70421     | 03101     | 23530110 | Support to Cooperative Societies                                                                        | 5,000,000            |                      |                      | Supporting of Cooperative Society                                                                                                                                                                                                        |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                  |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                       | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                          |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23530110 | Training & Retraining on ICT          | 7,063,759            |                      | 10,000,000           | ICT Training                                                                             |
| <b>TOTAL</b>                                        |           |           |           |          |                                       | <b>236,000,000</b>   | <b>87,765,000</b>    | <b>360,000,000</b>   |                                                                                          |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                       |                      |                      |                      |                                                                                          |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23530110 | Purchase of Computers and Accessories | 5,500,000            | 543,000              | 5,500,000            | Purchase of Laptop/Tab for Data Collection<br>Miscellaneous and Annual Budget Production |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23530110 | Purchase of Motor Vehicles            | 6,000,000            |                      |                      |                                                                                          |
| <b>TOTAL</b>                                        |           |           |           |          |                                       | <b>11,500,000</b>    | <b>543,000</b>       | <b>5,500,000</b>     |                                                                                          |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                       | <b>1,249,705,760</b> | <b>346,731,670</b>   | <b>2,777,300,147</b> |                                                                                          |

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| ADMIN CODE                                                                                    | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                           |
|-----------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------|
|                                                                                               |           |           |           |          |                                                                           | N                    | N                    | N                    |                                                   |
| <b>NANGERE LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                   |
| 021500100100                                                                                  | 23010107  | 70421     | 03101     | 23520120 | Purchase of Trucks                                                        | 128,700,000          | 23,000,000           | 150,000,000          | Purchase of Tractors Massey Ferguson 375 (2) Nos. |
| 021500100100                                                                                  | 23020130  | 70421     | 03101     | 23520120 | Provision of Agro Chemicals to Farmers                                    | 10,000,000           |                      |                      |                                                   |
| 021500100100                                                                                  | 23020129  | 70421     | 03101     | 23520120 | Provision of Fertilizer to Farmers                                        | 2,000,000            |                      | 20,000,000           | Purchase of Fertilizer to Farmers                 |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                           | <b>140,700,000</b>   | <b>23,000,000</b>    | <b>170,000,000</b>   |                                                   |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                      |           |           |           |          |                                                                           |                      |                      |                      |                                                   |
| 021500100100                                                                                  | 23020147  | 70421     | 03101     | 23520120 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 3,000,000            |                      | 5,004,001            | Pur. Of Drugs to Veterinary Clinic across the LGA |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                           | <b>3,000,000</b>     |                      | <b>5,004,001</b>     |                                                   |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                          |           |           |           |          |                                                                           |                      |                      |                      |                                                   |
| 021500100100                                                                                  | 23050272  | 70421     | 03101     | 23520120 | Establishment of Orchards Tree Planting Campaign                          | 4,000,000            |                      |                      |                                                   |
| 021500100100                                                                                  | 23040101  | 70421     | 03101     | 23520120 | Establishment of Orchards Tree Planting Campaign                          | 2,000,000            |                      |                      |                                                   |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                           | <b>6,000,000</b>     | -                    | -                    |                                                   |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>                                         |           |           |           |          |                                                                           |                      |                      |                      |                                                   |
| 021500100100                                                                                  | 23020132  | 70421     | 03101     | 23520120 | Provision of Fishing Equipment to Fish Farmers                            | 2,465,754            | 1,324,667            | 65,000,000           | Excavation of Earth Dam Two No. Kanda and Nangere |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                           | <b>2,465,754</b>     | <b>1,324,667</b>     | <b>65,000,000</b>    |                                                   |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b>                               |           |           |           |          |                                                                           |                      |                      |                      |                                                   |
| 055100100100                                                                                  | 23010130  | 70421     | 03101     | 23520120 | Purchase of Recreational Facilities                                       | 10,000,000           |                      |                      |                                                   |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                           | <b>10,000,000</b>    | -                    | -                    |                                                   |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>                                          |           |           |           |          |                                                                           |                      |                      |                      |                                                   |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                 |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                         |
| 053400100100                                 | 23020103  | 70421     | 03101     | 23520120 | Construction/ Provision of Electricity                              | 50,000,000           |                      | 40,000,000           | Expansion of Rural Electrification across the LGA                       |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>50,000,000</b>    | -                    | <b>40,000,000</b>    | -                                                                       |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>      |           |           |           |          |                                                                     |                      |                      |                      |                                                                         |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23520120 | Purchase of Mass Transits/ Buses                                    | -                    | -                    |                      | Purchase of Additional Two (2) Mass Transit Buses                       |
| 022000100100                                 | 23030128  | 70421     | 03101     | 23520120 | Rehabilitation/ Repairs of Mass Transits/ Busses                    |                      |                      | 100,000,000          | Repairs of Mass Transit Buses in the LGA                                |
| 022000100100                                 | 23020102  | 70421     | 03101     | 23520120 | Construction/ Provision of Residential Buildings/ Quarters          | 20,000,000           |                      | 30,000,000           | Fencing of Dawasa Motor Park                                            |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520120 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 20,000,000           |                      | 72,452,019           | Construction of Market Stalls and Shops at Dawasa / Sabon Garin Nangere |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>40,000,000</b>    | -                    | <b>202,452,019</b>   |                                                                         |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                         |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23520120 | Construction/ Provision of Roads                                    | 30,000,000           |                      | 700,000,000          | Construction of 2 KM Road                                               |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>30,000,000</b>    | -                    | <b>700,000,000</b>   |                                                                         |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                         |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23520120 | Construction/ Provision of Public/ Primary Schools                  | 26,300,659           |                      | 40,000,000           | Construction of Additional Classrooms with the LGA                      |
| 051700100100                                 | 23030149  | 70421     | 03101     | 23520120 | Renovation/ Repairs of Primary Schools/ Quarters                    |                      |                      | 30,000,000           | Renovation of Existing Schools with the LGA                             |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23520120 | Support to Cooperative Societies                                    |                      |                      | 90,000,000           | Education Assistance                                                    |
| 051700100100                                 | 23040124  | 70421     | 03101     | 23520120 | Purchase of Teaching/ Learning Aid Equipment                        | 25,000,000           |                      | 10,000,000           | Purchase of Teaching/ Learning Aid Equipment                            |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                 |
| 051700100100                                                    | 23040112  | 70421     | 03101     | 23520120 | Purchase of Office Furniture and Fittings                                 | 15,000,000           |                      | 20,000,000           | Provision of Furnitures                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>66,300,659</b>    | <b>-</b>             | <b>190,000,000</b>   |                                                                 |
| <b>CAPIAL EXPENDITURE HEALTH</b>                                |           |           |           |          |                                                                           |                      |                      |                      |                                                                 |
| 052100100100                                                    | 23030121  | 70421     | 03101     | 23520120 | Rehabilitation/ Repairs of Office Buildings                               | 30,000,000           |                      | 50,000,000           | Renovation of Health Facilities wething the LGA                 |
| 052100100100                                                    | 23030105  | 70421     | 03101     | 23520120 | Rehabilitation/ Repairs of Hospitals/ Health Centers                      | -                    | -                    | 20,000,000           | Contruction of Health Center/ Dispensary at Fakarau             |
| 052100100100                                                    | 23010148  | 70421     | 03101     | 23520120 | Purchase/ Maintenance of Ambulance                                        | 25,000,000           |                      | 50,000,000           | Purchase of Ambulance to Health Facilities                      |
| 052100100100                                                    | 23020147  | 70421     | 03101     | 23520120 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards |                      |                      | 45,000,000           | Purchase of Drugs                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>55,000,000</b>    | <b>-</b>             | <b>165,000,000</b>   |                                                                 |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                           |                      |                      |                      |                                                                 |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23520120 | Purchase of Public Address (PA) System                                    | 10,000,000           |                      | 2,000,000            | Purchase of Complete Gadget                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>10,000,000</b>    | <b>-</b>             | <b>2,000,000</b>     |                                                                 |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                 |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23520120 | Purchase of Sporting/ Gaming Equipment                                    | 10,000,000           |                      | 2,000,000            | Purchase of Sport Materials                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>10,000,000</b>    | <b>-</b>             | <b>2,000,000</b>     |                                                                 |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                           |                      |                      |                      |                                                                 |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23520120 | Purchase of Fire Fighting Equipment                                       | 2,000,000            |                      | 2,000,000            | Purchase of Fire Fighting Equipment                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>2,000,000</b>     | <b>-</b>             | <b>2,000,000</b>     |                                                                 |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                 |
| 023400100100                                                    | 23010119  | 70421     | 03101     | 23520120 | Drilling of Boreholes with Solar and Overhead Tank                        | 57,000,000           | 45,678,983           | 300,000,000          | Drilling of 20nos Boreholes to various locations within the LGA |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                   |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                           |
| 023400100100                                                             | 23020196  | 70421     | 03101     | 23520120 | Construction/ Provision of Hand Pumps                     | 20,000,000           | 23,987,540           | 40,000,000           | Purchase of Hand Pump Accessories and repairs across the LGA                              |
| 023400100100                                                             | 23020196  | 70421     | 03101     | 23520120 | Rehabilitation/ Repairs of Water Facilities               | 150,000,000          | 10,987,654           | 50,000,000           | Rehabilitation/ Repairs of Water Facilities Cemen wells across the LGA                    |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23520120 | Construction/ Provision of Boreholes                      | 50,000,000           | 97,654,321           | 383,000,000          | Conversion of 30nos Existing motorized borehole to solar powered boreholes within the LGA |
| 023400100100                                                             | 23020130  | 70421     | 03101     | 23520120 | Rehabilitation/ Repairs of Boreholes                      | 128,662,444          |                      | 100,000,000          | Maintenance of Existing Borehole across the LGA                                           |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                           | <b>405,662,444</b>   | <b>178,308,498</b>   | <b>873,000,000</b>   |                                                                                           |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                           |                      |                      |                      |                                                                                           |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23520120 | Other WASH Programme                                      | 20,000,000           |                      | 20,000,000           | Construbution to WASH Unit                                                                |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                           | <b>20,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                                                           |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                           |                      |                      |                      |                                                                                           |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23520120 | Purchase of Motor Cycles                                  | 20,000,000           | 6,786,650            | 20,000,000           | Purchase of Monitoring Vehicle                                                            |
| 053500100100                                                             | 23030144  | 70421     | 03101     | 23520120 | Grading/ Rehabilitation/ Repairs of Rural or Feeder Roads | -                    | -                    | 30,000,000           | Contruction of Feeder Road at Zinzano - Gujam                                             |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                           | <b>20,000,000</b>    | <b>6,786,650</b>     | <b>50,000,000</b>    |                                                                                           |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                           |                      |                      |                      |                                                                                           |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23520120 | Purchase/ Acquisition of Land                             | 3,000,000            | 2,000,000            | 80,000,000           | Embarkment / Laterite filling/ Compansation of Land                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                           | <b>3,000,000</b>     | <b>2,000,000</b>     | <b>80,000,000</b>    |                                                                                           |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                           |                      |                      |                      |                                                                                           |

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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 055100100100                                           | 23010104  | 70421     | 03101     | 23520120 | Support to Cooperative Societies                                                                        | 1,500,000            |                      | 39,999,982           | Provision of Empowerment to Vulnerables (Sewing Machine, Grinding Machine Etc) |
| 055100100100                                           | 23010112  | 70421     | 03101     | 23520120 | Purchase of Office Furniture and Fittings                                                               | 800,000              |                      | 40,000,000           | Purchase of 406 (4) R F                                                        |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>2,300,000</b>     | <b>-</b>             | <b>79,999,982</b>    |                                                                                |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23520120 | Re-construction of Tikau Emirate council                                                                | 200,000,000          | 105,789,023          | 120,482,014          | Completion of renovation of Emir's Palace                                      |
| 012500100100                                           | 23020101  | 70421     | 03101     | 23520120 | Construction/ Provision of Office Buildings                                                             | 105,500,000          |                      | 3,000,000            | Repair of Council bus                                                          |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23520120 | Purchase of Office Furniture and Fittings                                                               |                      |                      | 104,000,000          | Purchases of Furniture and Fitting                                             |
| 012500100100                                           | 23010105  | 70421     | 03101     | 23520120 | Purchase of Motor Vehicles                                                                              | 10,000,000           | 3,432,567            | 50,000,000           | Pur. Of Official Vehicles                                                      |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23520120 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. |                      |                      | 200,000,000          | Renovatio of LG Secreteriat                                                    |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>315,500,000</b>   | <b>109,221,590</b>   | <b>477,482,014</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                |
| 022000100100                                           | 23010113  | 70421     | 03101     | 23520120 | Purchase of Computers and Accessories                                                                   | 15,000,000           |                      | 10,000,000           | Purchase of Laptops                                                            |
| 022000100100                                           | 23050206  |           |           |          | Training & Retraining on ICT                                                                            |                      |                      | 10,000,000           | Manpower Development                                                           |
| 022000100100                                           | 23010105  | 70421     | 03101     | 23520120 | Purchase of Motor Vehicles                                                                              | 5,000,000            | 2,000,000            | 15,000,000           | Purchase of Motor Vehicles M & E monitoring Vehicle                            |
| 022000100100                                           | 23010112  | 70421     | 03101     | 23520120 | Purchase of Office Furniture and Fittings                                                               |                      |                      | 5,000,000            | Furnishing of Computer / Data Room                                             |

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| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                        |
|--------------------|-----------|-----------|-----------|----------|-------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------|
|                    |           |           |           |          |                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                |
| 022000100100       | 23010114  | 70421     | 03101     | 23520120 | Purchase of Computer Printers |                      |                      | 5,000,000            | Supply and Installation of Solar Light at Computer / Data Room |
| <b>TOTAL</b>       |           |           |           |          |                               | <b>20,000,000</b>    | <b>2,000,000</b>     | <b>45,000,000</b>    |                                                                |
| <b>GRAND TOTAL</b> |           |           |           |          |                               | <b>1,211,928,857</b> | <b>322,641,405</b>   | <b>3,168,938,016</b> |                                                                |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                                                  | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                     |
|---------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------|
|                                                                                             |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                             |
| <b>NGURU LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                             |
| 021500100100                                                                                | 23010107  | 70421     | 03101     | 23531300 | Purchase of Trucks                                                         | 90,000,000           | -                    | -                    |                                                             |
| 021500100100                                                                                | 23050119  | 70421     | 03101     | 23531300 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 5,000,000            | -                    | 5,000,000            | procurement of improved seeds                               |
| 021500100100                                                                                | 23020130  | 70421     | 03101     | 23531300 | Provision of Agro Chemicals to Farmers                                     | 5,000,000            | -                    | 5,000,000            | procurement of Agro chemical                                |
| 021500100100                                                                                | 23020129  | 70421     | 03101     | 23531300 | Provision of Fertilizer to Farmers                                         | 10,000,000           | -                    | 50,000,000           | purchase of fertilizer to fermers                           |
| 021500100100                                                                                | 23010127  | 70421     | 03101     | 23531300 | Purchase of Farm Tools and Agricultural Equipment                          | 51,000,000           | 50,000,000           | 100,000,000          | Purchase of farms tolls and agricultural Equipment          |
| 021500100100                                                                                | 23010126  | 70421     | 03101     | 23531300 | Purchase of Sporting/ Gaming Equipment                                     | -                    | -                    | -                    |                                                             |
| 021500100100                                                                                | 23040101  | 70421     | 03101     | 23531300 | Tree Planting                                                              | -                    | -                    | -                    |                                                             |
| <b>TOTAL</b>                                                                                |           |           |           |          |                                                                            | <b>161,000,000</b>   | <b>50,000,000</b>    | <b>160,000,000</b>   |                                                             |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                    |           |           |           |          |                                                                            |                      |                      |                      |                                                             |
| 021500100100                                                                                | 23010156  | 70421     | 03101     | 23531300 | Purchase of Veterinary Equipment                                           | -                    | -                    | 30,000,000           | Purchase of Animal traction (OX-plough) to farmers          |
| 021500100100                                                                                | 23020147  | 70421     | 03101     | 23531300 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 10,000,000           | 5,000,000            | 10,000,000           | procurement of drugs,vaccine and equipment                  |
| 021500100100                                                                                | 23020168  | 70421     | 03101     | 23531300 | Purchase of Veterinary Equipment                                           | 10,000,000           | -                    | 3,000,000            | Purchase of office equipment to veterinary office           |
| 021500100100                                                                                | 23020193  | 70421     | 03101     | 23531300 | Construction of Abattoirs                                                  | -                    | -                    | 15,000,000           | contruction of slughter slabs across nguru local government |
| <b>TOTAL</b>                                                                                |           |           |           |          |                                                                            | <b>20,000,000</b>    | <b>5,000,000</b>     | <b>58,000,000</b>    |                                                             |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                        |           |           |           |          |                                                                            |                      |                      |                      |                                                             |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                          |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                  |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23531300 | Rehabilitation of Nurseries                                                                             | 10,000,000           | -                    | 20,000,000           | Establishment of Standard nursery at nguru local government headquarter          |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23531300 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | -                    | -                    | 15,000,000           | renovation of supervisory councilor office, head of agric and his deputy office. |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23531300 | Tree Planting                                                                                           | 10,000,000           | -                    | 10,000,000           | Tree Planting Activities                                                         |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                         | <b>20,000,000</b>    | <b>-</b>             | <b>45,000,000</b>    |                                                                                  |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                  |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23530130 | Provision of Fishing Equipment to Fish Farmers                                                          | 5,000,000            | -                    | 5,000,000            | Provision of Fishing Equipment to Fish Farmers                                   |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23530130 | Construction/ Provision of Agricultural Facilities                                                      | -                    | -                    | -                    |                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                         | <b>5,000,000</b>     |                      | <b>5,000,000</b>     |                                                                                  |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                  |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23531300 | Women Empowerment Programme                                                                             | -                    | -                    | 25,000,000           | Women Empowerment Programme and Less Privilage                                   |
| 055100100100                                                    | 23010130  | 70421     | 03101     | 23531300 | Purchase of Recreational Facilities                                                                     | 19,180,965           | -                    | -                    |                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                         | <b>19,180,965</b>    | <b>-</b>             | <b>25,000,000</b>    |                                                                                  |
| <b>CAPITAL EXPENDITURE RURAL ELECTRIFICATION UNIT</b>           |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                  |
| 053400100100                                                    | 23020174  | 70421     | 03101     | 23531300 | Provision of Solar Powered Street Lights                                                                | -                    | -                    | 150,000,000          | Provision of solar street light at nguru township                                |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23531300 | Construction/ Provision of Electricity                                                                  | -                    | -                    |                      |                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                         | <b>-</b>             | <b>-</b>             | <b>150,000,000</b>   |                                                                                  |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                  |
| 022000100100                                                    | 23020153  | 70421     | 03101     | 23531300 | purchase of mass Transits/ Buses                                                                        | 40,000,000           | -                    | 60,000,000           | purchase of six (6) sharon mass transit buses fairly used                        |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                        |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                |
| 022000100100                                 | 23010112  | 70421     | 03101     | 23531300 | purchase of motor vehicles                                          |                      | -                    | 10,000,000           | purchase of one (1) farly corallar 4/6 to treasury department for official use |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23531300 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 40,000,000           | -                    | 200,000,000          | Procurement and construction of New Motor                                      |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23531300 | Purchase of Motor Vehicles                                          | 20,000,000           | -                    |                      |                                                                                |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23531300 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 237,000,000          | -                    |                      |                                                                                |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>337,000,000</b>   | -                    | <b>270,000,000</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                |
| 023400100100                                 | 23010138  | 70421     | 03101     | 23531300 | Construction of New Roads                                           | 700,000,000          | -                    | 720,000,000          | construction of Road at nguru township                                         |
| 023400100100                                 | 23020139  | 70421     | 03101     | 23531300 | Construction/ Completion of Culverts/ Bridges                       | 20,000,000           | -                    | 85,000,000           | Completion of Culverts/ Bridges at Nguru township                              |
| 023400100100                                 | 23040101  | 70421     | 03101     | 23531300 | Tree Planting                                                       | 3,000,000            | -                    |                      |                                                                                |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>723,000,000</b>   | -                    | <b>805,000,000</b>   |                                                                                |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23531300 | .contraction/Provision of Pour Flush Toilets                        | -                    | -                    | 50,000,000           | New Construction of Class Rooms and Provision of pit Toilet of Primary school  |
| 051700100100                                 | 23010104  | 70421     | 03101     | 23531300 | Purchase of Motor Cycles                                            | -                    | -                    | 30,000,000           | Pur. Of One Utility Bus for School M&E                                         |
| 051700100100                                 | 23050140  | 70421     | 03101     | 23531300 | Award of Scholarship/ Bursary                                       | 30,000,000           | 17,984,200           | 50,000,000           | Education Assiistance                                                          |
| 051700100100                                 | 23050143  | 70421     | 03101     | 23531300 | Purchase of Teaching/ Learning Aid Equipment                        | -                    | -                    | 5,000,000            | Purchase of Writing Materials                                                  |
| 051700100100                                 | 23010112  | 70421     | 03101     | 23531300 | Purchase of Office Furniture and Fittings                           | -                    | -                    | 7,000,000            | Provision of School Funitures                                                  |

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| ADMIN CODE                       | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                       |
|----------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                                  |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                               |
| 051700100100                     | 23030106  | 70421     | 03101     | 23531300 | Rehabilitation/ Repairs of Public Schools/ Quarters                       | -                    | -                    | 50,000,000           | Renovation of Dilapidated class Rooms across the local government                                                                             |
| 051700100100                     | 23050133  | 70421     | 03101     | 23531300 | Support to Cooperative Societies                                          | 30,000,000           | 17,984,200           | 3,247,688            | Provision of Scholastic equipment for Special Education/ Inclusionnn                                                                          |
| <b>TOTAL</b>                     |           |           |           |          |                                                                           | <b>60,000,000</b>    | <b>35,968,400</b>    | <b>195,247,688</b>   |                                                                                                                                               |
| <b>CAPIAL EXPENDITURE HEALTH</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                                               |
| 052100100100                     | 23020147  | 70421     | 03101     | 23531300 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 20,000,000           | -                    |                      |                                                                                                                                               |
| 023400100100                     | 23010105  | 70421     | 03101     | 23531300 | Purchase of Motor Vehicles                                                | 20,000,000           | -                    | 15,000,000           | Pur. Of 1 Vehicle Fairelyused for distribution of RUTF and Repairs of Supervision Vehicles                                                    |
| 052100100100                     | 23030121  | 70421     | 03101     | 23531300 | Rehabilitation/ Repairs of Office Buildings                               | -                    | -                    | 105,000,000          | Repairs/ Fencing of Bombori PHCC, Renovarion of PHC Main Office Nguru and Renovation of 2 Health facilities at Yakubari and Baganari Villages |
| 052100100100                     | 23010112  | 70421     | 03101     | 23531300 | Purchase of Office Furniture and Fittings                                 | -                    | -                    |                      |                                                                                                                                               |
| 052100100100                     | 23010106  | 70421     | 03101     | 23531300 | Construction/ Provision of Hospitals/ Health Centers                      | -                    | -                    | 30,000,000           | Construction of PHCC at Kacallari                                                                                                             |
| 052100100100                     | 23010148  | 70421     | 03101     | 23531300 | Purchase/ Maintenance of Ambulance                                        | 10,000,000           | -                    | -                    |                                                                                                                                               |
| 052100100100                     | 23010164  | 70421     | 03101     | 23531300 | Purchase of Tricycle (Kekeh)                                              | -                    | -                    | -                    |                                                                                                                                               |
| 052100100100                     | 23010122  | 70421     | 03101     | 23531300 | Purchase of Health/ Medical Equipment                                     | 10,000,000           | -                    | -                    |                                                                                                                                               |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                 | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                       |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                        | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                               |
| 052100100100                                                    | 23010142  | 70421     | 03101     | 23531300 | Purchase of Electronics/ Electrical Equipment          | -                    | -                    | -                    |                                                                                                               |
| 052100100100                                                    | 23020101  | 70421     | 03101     | 23531300 | Construction/ Provision of Office Buildings            | 120,000,000          | -                    | 95,000,000           | Construction of 2 Toilet at PHC main Office, and Construction. Of Central Store at PHC Office at Bombori PHCC |
| 052100100100                                                    | 23010120  | 70421     | 03101     | 23531300 | Purchase of Canteen/ Kitchen Equipment                 | -                    | -                    | -                    |                                                                                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                        | <b>180,000,000</b>   | <b>-</b>             | <b>245,000,000</b>   |                                                                                                               |
| <b>INFORMATION UNIT</b>                                         |           |           |           |          |                                                        |                      |                      |                      |                                                                                                               |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23531300 | Purchase of Vans                                       | -                    | -                    | 4,500,000            | repairs of information van                                                                                    |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23531300 | Purchase of Public Address (PA) System                 | 9,678,642            | -                    | 5,000,000            | Purshase of Cultural Materials                                                                                |
| 055100100100                                                    | 23020162  | 70421     | 03101     | 23531300 | Purchase of Information Gadgets                        | -                    | -                    | 5,000,000            | Purchses of Coplet of Information Gadgets                                                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                        | <b>9,678,642</b>     | <b>-</b>             | <b>14,500,000</b>    |                                                                                                               |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                        |                      |                      |                      |                                                                                                               |
| 055100100100                                                    | 23020264  | 70421     | 03101     | 23531300 | Youth Vocational Training                              | 7,009,213            | -                    | 20,000,000           | Training of 100 Boys amd Girls at Best Center for emperworent Them.                                           |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23531300 | Purchase of Sporting/ Gaming Equipment                 | -                    | -                    | 30,000,000           | Purchase of 100 Units of Sewing Machines for Women Empowerment                                                |
| 055100100100                                                    | 23050281  | 70421     | 03101     | 23531300 | Contribution to Sanitation Committee                   | -                    | -                    | -                    |                                                                                                               |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23531300 | Provision of Vacation Jobs/ Jobs Placements for Youths | -                    | -                    | 20,000,000           | Provision of Livelihood Sports to 100 Vulnerable Youths                                                       |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                        | <b>7,009,213</b>     | <b>-</b>             | <b>70,000,000</b>    |                                                                                                               |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                        |                      |                      |                      |                                                                                                               |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23531300 | Purchase of Fire Fighting Equipment                    | 2,000,000            | -                    | 5,000,000            | Purchase of Fire Fighting Equipment                                                                           |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                               |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                       |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23531300 | Construction/ Provision of Boreholes                                             | -                    | -                    | -                    |                                                                                                                       |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23531300 | Rehabilitation/ Repairs of Water Facilities                                      | -                    | -                    | 5,000,000            | Repairs of Fire Service Vans.                                                                                         |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>2,000,000</b>     | -                    | <b>10,000,000</b>    |                                                                                                                       |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>          |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                       |
| 023400100100                                                             | 23010172  | 70421     | 03101     | 23531300 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 50,000,000           | 5,000,000            | 103,000,000          | Drilling of ten hand pumps and One Solar Borehole at PHC Main Office Nguru and Cost. Of Solar Borehole and Renovation |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23531300 | Rehabilitation/ Repairs of Water Facilities                                      | 80,000,000           | 208,320,375          | 50,000,000           | Provision of hand pumps Across the LGA                                                                                |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23531300 | Construction/ Provision of Boreholes                                             | -                    | -                    | 50,000,000           | Procurement of assorted hand pumps accessories                                                                        |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>130,000,000</b>   | <b>213,320,375</b>   | <b>203,000,000</b>   |                                                                                                                       |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                       |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23531300 | Other WASH Programme                                                             | 20,000,000           | -                    | 10,000,000           | Wash Activities                                                                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>20,000,000</b>    | -                    | <b>10,000,000</b>    |                                                                                                                       |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                       |
| 053500100100                                                             | 23030146  | 70421     | 03101     | 23531300 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                           | -                    | -                    | -                    |                                                                                                                       |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23531300 | Construction/ Completion of Culverts/ Bridges                                    | 40,090,000           | -                    | -                    |                                                                                                                       |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23531300 | Construction of Drainage Channels                                                | 40,000,000           | 30,000,000           | -                    |                                                                                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>80,090,000</b>    | <b>30,000,000</b>    | -                    |                                                                                                                       |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                       |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23531300 | Purchase/ Acquisition of Land                                                    | 12,000,000           | -                    | -                    |                                                                                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>12,000,000</b>    | -                    | -                    |                                                                                                                       |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                       |

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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                     |
|--------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                             |
| 055100100100                                           | 23050105  | 70421     | 03101     | 23531300 | Purchase of Motor Vehicles                                                                              | 7,938,332            | -                    |                      | Purchase of Fairly Use Helux For Collection of Data and others Statistic                                                    |
| 055100100100                                           | 23010101  | 70421     | 03101     | 23531300 | Construction/ Provision of Office Buildings                                                             | -                    | -                    |                      | Costruction of Community Stores                                                                                             |
| 055100100100                                           | 23010112  | 70421     | 03101     | 23531300 | Purchase of Office Furniture and Fittings                                                               | -                    | -                    | -                    |                                                                                                                             |
| <b>TOTAL</b>                                           |           |           |           |          |                                                                                                         | <b>7,938,332</b>     | -                    | -                    |                                                                                                                             |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                             |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23531300 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 150,000,000          | -                    | 190,000,000          | renovation of government lodge and Emirate Councils                                                                         |
| 012500100100                                           | 23010104  | 70421     | 03101     | 23531300 | Purchase of Motor Vehicles                                                                              | -                    | -                    | 250,000,000          | purchase of (2) utility vehicles for chairman, head of general admin and Purchase of (2) additional security hilux vehicles |
| 012500100100                                           | 23030131  | 70421     | 03101     | 23531300 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | -                    | -                    | 200,000,000          | Renovation of local govt secretariat                                                                                        |
| 012500100100                                           | 23020124  | 70421     | 03101     | 23531300 | Construction/ Equipping of Central Stores, Cold Stores, Drug Stores, Etc.                               | -                    | -                    | 80,000,000           | Costrction of Standard Store at Local Govt Secteriat                                                                        |
| 012500100100                                           | 23020101  | 70421     | 03101     | 23531300 | Construction/ Provision of Office Buildings                                                             | 33,000,000           | -                    |                      |                                                                                                                             |
| 012500100100                                           | 23010112  | 70421     | 03101     | 23531300 | Purchase of Office Furniture and Fittings                                                               | 20,000,000           | -                    | 50,000,000           | Pur. Of Funitures & Fittigs at Local Govt Sec.                                                                              |
| 012500100100                                           | 23050261  | 70421     | 03101     | 23531300 | Training & Retraining on ICT                                                                            | 5,000,000            | -                    | 10,000,000           | Training and Retraining                                                                                                     |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                            |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------|
|                                                     |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                    |
| 012500100100                                        | 23030131  | 70421     | 03101     | 23531300 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | -                    | -                    | -                    |                                                    |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>203,000,000</b>   | -                    | <b>770,000,000</b>   |                                                    |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                    |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23531300 | Purchase of Computers and Accessories                                                                   | 1,500,000            | -                    | -                    |                                                    |
| 022000100100                                        | 23010114  | 70421     | 03101     | 23531300 | Purchase of Computer Printers                                                                           | -                    | -                    | 2,000,000            | Procurment of HP Computer and accessories          |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23531300 | Purchase of Office Furniture and Fittings                                                               | 3,500,002            | -                    | 3,000,000            | Repairs and Purchase of Funitures in Budget Office |
| 022000100100                                        | 23050261  | 70421     | 03101     | 23531300 | Training & Retraining on ICT                                                                            | -                    | -                    |                      |                                                    |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23531300 | Purchase of Motor Vehicles                                                                              | 5,000,000            | -                    | 10,000,000           | Purchase of one GOLF for M&E                       |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>10,000,002</b>    | -                    | <b>15,000,000</b>    |                                                    |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                                                                                         | <b>2,006,897,154</b> | <b>334,288,775</b>   | <b>3,050,747,688</b> |                                                    |

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| ADMIN CODE                                                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                            |
|-------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------|
|                                                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                    |
| <b>POTISKUM LOCAL GOVERNMENT COUNCIL ' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                    |
| 021500100100                                                                                    | 23010107  | 70421     | 03101     | 23520140 | Purchase of Trucks                                                        | 108,990,597          |                      | 108,990,597          | purchase or ox-plough/Hand Tractors & maintenance  |
| 021500100100                                                                                    | 23020101  | 70421     | 03101     | 23520140 | Construction/ Provision of Office Buildings                               | 50,000,000           |                      | 50,000,000           | Const. of Office Accommodation at Agric Department |
| 021500100100                                                                                    | 23020130  | 70421     | 03101     | 23520140 | Provision of Agro Chemicals to Farmers                                    | 10,000,000           | 4,000,000            | 10,000,000           | provision of Agro Chemicals to Farmers             |
| 021500100100                                                                                    | 23020129  | 70421     | 03101     | 23520140 | Provision of Fertilizer to Farmers                                        | 5,000,000            |                      | 25,000,000           | Logistic of Fataliazer                             |
| 021500100100                                                                                    | 23010127  | 70421     | 03101     | 23520140 | Purchase of Farm Tools and Agricultural Equipment                         | 5,000,000            | 8,708,000'           | 15,000,000           | Pur. Of agric Tools                                |
| 021500100100                                                                                    | 23010126  | 70421     | 03101     | 23520140 | Purchase of Sporting/ Gaming Equipment                                    |                      |                      |                      |                                                    |
| 021500100100                                                                                    | 23040101  | 70421     | 03101     | 23520140 | Tree Planting                                                             |                      |                      |                      |                                                    |
| <b>TOTAL</b>                                                                                    |           |           |           |          |                                                                           | <b>178,990,597</b>   | <b>4,000,000</b>     | <b>208,990,597</b>   |                                                    |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                        |           |           |           |          |                                                                           |                      |                      |                      |                                                    |
| 021500100100                                                                                    | 23010102  | 70421     | 03101     | 23520140 | Purchase of Office Buildings                                              |                      |                      |                      |                                                    |
| 021500100100                                                                                    | 23020147  | 70421     | 03101     | 23520140 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 10,000,000           |                      | 10,000,000           | purchase of vet. Equipment & motor cycle           |
| 021500100100                                                                                    | 23030144  | 70421     | 03101     | 23520140 | Grading/ Rehabilitation/ Repairs of Rural or Feeder Roads                 |                      |                      | 20,000,000           | Construction of loading bay                        |
| 021500100100                                                                                    | 23030144  | 70421     | 03101     | 23520140 | Construction/ Establishment of New Forestry Nursery                       |                      |                      |                      |                                                    |
| <b>TOTAL</b>                                                                                    | 23030144  |           |           |          |                                                                           | <b>10,000,000</b>    | <b>-</b>             | <b>30,000,000</b>    |                                                    |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                            |           |           |           |          |                                                                           |                      |                      |                      |                                                    |
| 021500100100                                                                                    | 23010140  | 70421     | 03101     | 23520140 | Purchase of Forestry Equipment                                            | 1,000,000            |                      | 1,000,000            | Establishment of new forestry nursery              |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                       |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                               |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23520140 | Establishment of Orchards Tree Planting Campaign   | 5,000,000            |                      | 5,000,000            | Development of Orchards                                       |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23520140 | Tree Planting                                      | 2,000,000            |                      | 2,000,000            | annual tree palanting campaiggn                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>7,000,000</b>     | <b>-</b>             | <b>8,000,000</b>     |                                                               |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                    |                      |                      |                      |                                                               |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23520140 | Provision of Fishing Equipment to Fish Farmers     |                      |                      |                      |                                                               |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23520140 | Construction/ Provision of Agricultural Facilities |                      |                      |                      |                                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>-</b>             | <b>-</b>             | <b>-</b>             |                                                               |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                               |
| 055100100100                                                    | 23050248  | 70421     | 03101     | 23520140 | Quarterly Cluster Meeting                          |                      |                      |                      |                                                               |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23520140 | Women Empowerment Programme                        | 5,000,000            | 5,000,000            | 50,000,000           | procurement of sewing machine and Women Empowerment Programme |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>5,000,000</b>     | <b>5,000,000</b>     | <b>50,000,000</b>    |                                                               |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                    |                      |                      |                      |                                                               |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23520140 | Construction/ Extension of Power Grid              | 10,000,000           |                      | 50,000,000           | street light/solar                                            |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23520140 | Construction/ Provision of Electricity             | 30,000,000           | 45,824               | 90,000,000           | 300KVA Transformer and Purchase of Invater                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>40,000,000</b>    | <b>45,824</b>        | <b>140,000,000</b>   |                                                               |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                    |                      |                      |                      |                                                               |
| 022000100100                                                    | 23020153  | 70421     | 03101     | 23520140 | Construction of Drainage Channels                  | 5,000,000            | 2,000,000            | 5,000,000            | sand filling across the LGA at Different Location             |
| 022000100100                                                    | 23010112  | 70421     | 03101     | 23520140 | Purchase of Office Furniture and Fittings          |                      |                      |                      |                                                               |
| 022000100100                                                    | 23010108  | 70421     | 03101     | 23520140 | Purchase of Mass Transits/ Buses                   | 12,000,000           |                      | 20,706,168           | repair of mass transit                                        |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                           |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                   |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23520140 | Purchase of Motor Vehicles                                          |                      |                      |                      |                                                                                   |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520140 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 230,000,000          |                      | 190,000,000          | construction of market stall, perishable market, motor parks                      |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>247,000,000</b>   | <b>2,000,000</b>     | <b>215,706,168</b>   |                                                                                   |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                   |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23520140 | Construction/ Provision of Roads                                    | 710,000,000          |                      | 750,000,000          | construction of new 2km Road Across the LGA, bridgest and culvert withing the LGA |
| 023400100100                                 | 23030115  | 70421     | 03101     | 23520140 | Rehabilitation/ Repairs of Waterways                                | 10,000,000           |                      | 11,376,383           | construction & evacuation of drainage within the LGA                              |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>720,000,000</b>   | <b>-</b>             | <b>761,376,383</b>   |                                                                                   |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                   |
| 051700100100                                 | 23010124  | 70421     | 03101     | 23520140 | Purchase of Teaching/ Learning Aid Equipment                        | 10,000,000           | 14,553,000           | 10,000,000'          | purchase of intruotional marterials to primary schools                            |
| 051700100100                                 | 23010112  | 70421     | 03101     | 23520140 | Purchase of Office Furniture and Fittings                           |                      |                      | 20,000,000           | purchase of office Furniture and Fittings                                         |
| 051700100100                                 | 23030106  | 70421     | 03101     | 23520140 | Rehabilitation/ Repairs of Public Schools/ Quarters                 | 60,953,235           | 6,398,221            | 20,953,235           | fencing of primary school ? Renovation across the LGA                             |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23520140 | Support to Cooperative Societies                                    | 39,000,000           |                      | 39,000,000           | Education Assistance                                                              |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>109,953,235</b>   | <b>20,951,221</b>    | <b>79,953,235</b>    |                                                                                   |
| <b>CAPIAL EXPENDITURE HEALTH</b>             |           |           |           |          |                                                                     |                      |                      |                      |                                                                                   |
| 052100100100                                 | 23020106  | 70421     | 03101     | 23520140 | Construction/ Provision of Hospitals/ Health Centers                |                      |                      |                      |                                                                                   |
| 052100100100                                 | 23030121  | 70421     | 03101     | 23520140 | Rehabilitation/ Repairs of Office Buildings                         | 20,000,000           |                      | 40,000,000           | fencing of Dakasku Clinic                                                         |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                        | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------|
|                                                                 |           |           |           |          |                                                               | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                 |
| 052100100100                                                    | 23050212  | 70421     | 03101     | 23520140 | Environmental Sanitation/ Refuse Disposal                     | 5,000,000            |                      | 20,000,000           | construction of waste management across the LGA |
| 052100100100                                                    | 23010139  | 70421     | 03101     | 23520140 | Purchase of Taractors and other equipment immunities          | 10,000,000           |                      | 10,000,000           | immunazation, maleria, colera control etc       |
| 052100100100                                                    | 23010148  | 70421     | 03101     | 23520140 | purchase/Maintainance of Ambulance Medical support            | 30,000,000           | 34,650,000           | 30,000,000           | Medical Support                                 |
| 052100100100                                                    | 23010164  | 70421     | 03101     | 23520140 | Purchase of Tricycle (Kekeh)                                  |                      |                      |                      |                                                 |
| 052100100100                                                    | 23010122  | 70421     | 03101     | 23520140 | Purchase of Health/ Medical Equipment                         | 10,000,000           |                      | 10,000,000           | procurement of health medical equipment         |
| 052100100100                                                    | 23010142  | 70421     | 03101     | 23520140 | Purchase of Electronics/ Electrical Equipment                 |                      |                      |                      |                                                 |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23520140 | Construction/ Provision of Hospitals/ Health Centers          | 30,000,000           |                      | 140,000,000          | Expantion / Renovation of PHC Mamodu and Jambur |
| 052100100100                                                    | 23010120  | 70421     | 03101     | 23520140 | Purchase of Canteen/ Kitchen Equipment                        |                      |                      |                      |                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>105,000,000</b>   | <b>34,650,000</b>    | <b>250,000,000</b>   |                                                 |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                               |                      |                      |                      |                                                 |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23520140 | Purchase of Vans                                              | 5,000,000            |                      | 25,000,000           | Pur. Of Information Van                         |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23520140 | Purchase of Public Address (PA) System                        | 5,000,000            |                      | 5,000,000            | information Gadgets                             |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23520140 | Construction of Youth/ Civic Centres                          |                      |                      |                      |                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                               | <b>10,000,000</b>    | <b>-</b>             | <b>30,000,000</b>    |                                                 |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                               |                      |                      |                      |                                                 |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23520140 | Construction/ Provision of Recreational/ Amusement Facilities |                      |                      |                      |                                                 |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23520140 | Purchase of Sporting/ Gaming Equipment                        | 5,000,000            |                      | 15,000,000           | sport and logistic                              |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                     |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                             |
| 055100100100                                                             | 23050281  | 70421     | 03101     | 23520140 | Contribution to Sanitation Committee                                                                            |                      |                      |                      |                                                             |
| 055100100100                                                             | 23050144  | 70421     | 03101     | 23520140 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) |                      |                      |                      |                                                             |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                                 | <b>5,000,000</b>     | <b>-</b>             | <b>15,000,000</b>    |                                                             |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                                  |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                             |
| 023400100100                                                             | 23010123  | 70421     | 03101     | 23520140 | Purchase of Fire Fighting Equipment                                                                             | 2,000,000            |                      | 10,000,000           | Pur. Of Fire Fiighting Equipment                            |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23520140 | Construction/ Provision of Boreholes                                                                            |                      |                      |                      |                                                             |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23520140 | Rehabilitation/ Repairs of Water Facilities                                                                     |                      |                      |                      |                                                             |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                                 | <b>2,000,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                             |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b>          |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                             |
| 023400100100                                                             | 23010119  | 70421     | 03101     | 23520140 | Purchase of Power Generator Sets                                                                                |                      |                      |                      |                                                             |
| 023400100100                                                             | 23030104  | 70421     | 03101     | 23520140 | Rehabilitation/ Repairs of Water Facilities                                                                     | 35,000,000           | 19,500,000           | 250,000,000          | Rural water supply, maintenace of Borehole and Reticulation |
| 023400100100                                                             | 23020152  | 70421     | 03101     | 23520140 | Construction/ Provision of Boreholes                                                                            |                      |                      | 300,000,000          | Conversion of motorized boreholes to solar                  |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                                 | <b>35,000,000</b>    | <b>19,500,000</b>    | <b>550,000,000</b>   |                                                             |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                                     |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                             |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23520140 | Other WASH Programme                                                                                            | 20,000,000           |                      | 20,000,000           | wash activity and sanitation                                |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                                                 | <b>20,000,000</b>    | <b>-</b>             | <b>20,000,000</b>    |                                                             |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                             |
| 053500100100                                                             | 23030146  | 70421     | 03101     | 23520140 | Maintenance/ Repairs of Trucks, Graders, Tippers, Etc.                                                          |                      |                      | 50,000,000           | purschase of tipper lorries (10 tyres)                      |

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| ADMIN CODE                                                | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                          |
|-----------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                           |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                  |
| 053500100100                                              | 23020139  | 70421     | 03101     | 23520140 | Construction/ Completion of Culverts/ Bridges                                                           | 27,000,000           | 1,500,000            | 20,000,000           | Fencing of recycling plant                                                                                                                       |
| 053500100100                                              | 23020153  | 70421     | 03101     | 23520140 | Construction of Drainage Channels                                                                       |                      |                      | 100,000,000          | Const. of Drainages at Potiskum township                                                                                                         |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | <b>27,000,000</b>    | <b>1,500,000</b>     | <b>170,000,000</b>   |                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                  |
| 023400100100                                              | 23010101  | 70421     | 03101     | 23520140 | Purchase/ Acquisition of Land                                                                           |                      |                      | 45,000,000           | construction of firewood market/ contribution to boder survey                                                                                    |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | -                    | -                    | <b>45,000,000</b>    |                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>          |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                  |
| 055100100100                                              | 23050133  | 70421     | 03101     | 23520140 | Support to Cooperative Societies                                                                        | 9,000,000            | 7,000,000            | 28,000,000           | socail protection/community development and fire disaster                                                                                        |
| 055100100100                                              | 23010113  | 70421     | 03101     | 23520140 | Purchase of Computers and Accessories                                                                   |                      |                      |                      |                                                                                                                                                  |
| 055100100100                                              | 23010112  | 70421     | 03101     | 23520140 | Purchase of Office Furniture and Fittings                                                               |                      |                      |                      |                                                                                                                                                  |
| <b>TOTAL</b>                                              |           |           |           |          |                                                                                                         | <b>9,000,000</b>     | <b>7,000,000</b>     | <b>28,000,000</b>    |                                                                                                                                                  |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>    |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                  |
| 012500100100                                              | 23040102  | 70421     | 03101     | 23520140 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 215,000,000          | 110,194,563          | 365,560,533          | Rehabilitation of L.G Houses, contribution inec/NPC, furnishin of lodge & Roofing of LG secretariat complex & 5 Housing staff Quarters at Jigawa |
| 012500100100                                              | 23030152  | 70421     | 03101     | 23520140 | Tree Planting                                                                                           | 10,000,000           |                      | 5,000,000            | Landscaping and Beautification                                                                                                                   |
| 012500100100                                              | 23010128  | 70421     | 03101     | 23520140 | Purchase of Security Equipment                                                                          | 16,000,000           | 4,500,000            | 36,000,000           | security matters                                                                                                                                 |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                    |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                            |
| 012500100100                                        | 23020101  | 70421     | 03101     | 23520140 | Construction/ Provision of Office Buildings | 415,000,000          |                      | 415,000,000          | Construction of L.G lodge and 2bedroom charlet and renovation of Distric Head House Mamudo |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23520140 | Purchase of Motor Vehicles                  | 75,000,000           |                      | 175,000,000          | purchase of SUV vehicle fairly use (Hilander) 2 & 2 salon Cars                             |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23520140 | Training & Retraining on ICT                | 7,000,000            |                      | 22,855,450           | I.C.T training /Repayment of loan                                                          |
| <b>TOTAL</b>                                        |           |           |           |          |                                             | <b>738,000,000</b>   | <b>114,694,563</b>   | <b>1,019,415,983</b> |                                                                                            |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                             |                      |                      |                      |                                                                                            |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23520140 | Purchase of Computers and Accessories       | 1,500,000            |                      | 4,000,000            | Purchase of file cabanet and laptop                                                        |
| 022000100100                                        | 23010146  | 70421     | 03101     | 23520140 | Purchase/ Installation of Safe              | 6,000,000            |                      | 6,000,000            | Purchase of office furnitures                                                              |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23520140 | Purchase of Office Furniture and Fittings   |                      |                      |                      |                                                                                            |
| 022000100100                                        | 23050261  | 70421     | 03101     | 23520140 | Training & Retraining on ICT                |                      |                      |                      |                                                                                            |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23520140 | Purchase of Motor Vehicles                  |                      |                      |                      |                                                                                            |
| <b>TOTAL</b>                                        |           |           |           |          |                                             | <b>7,500,000</b>     | <b>-</b>             | <b>10,000,000</b>    |                                                                                            |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                             | <b>2,276,443,832</b> | <b>209,341,608</b>   | <b>3,641,442,366</b> |                                                                                            |

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| ADMIN CODE                                                                                    | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                               |
|-----------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|
|                                                                                               |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                       |
| <b>TARMUWA LOCAL GOVERNMENT COUNCIL' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                       |
| 021500100100                                                                                  | 23010107  | 70421     | 03101     | 23520150 | Purchase of Tractors                                                       | 120,799,702          | 6,446,712            | 85,480,218           | Purchase of had pushing tractors/implements/repairs of 3 No. of old tractors, threshing machines & accessories.       |
| 021500100100                                                                                  | 23050119  | 70421     | 03101     | 23520150 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | -                    | 1,500,000            | 9,050,827            | purchase of improved seedlings, millet, rice, soghum,maize, cocoa oil palm, cahsew etc                                |
| 021500100100                                                                                  | 23020130  | 70421     | 03101     | 23520150 | Provision of Agro Chemicals to Farmers                                     | -                    | -                    | 20,000,000           | purchase of agro cemicals to farmers/support to farming activities                                                    |
| 021500100100                                                                                  | 23020116  | 70421     | 03102     | 23520150 | Construction/ Provision of Waterways                                       | 621,251,125          | 465,938,000          | 407,000,000          | dragging of river gana at Mandada/Jumbam, Contrsuction of earth dams at Jumbam, Kaliyali, Mandada, Kadashe & Mattari. |
| 021500100100                                                                                  | 23020129  | 70421     | 03101     | 23520150 | Provision of Fertilizer to Farmers                                         | 20,000,000           | 84,990,000           | 5,000,000            | purchase of fertilizer for distribution to farmers.                                                                   |
| 021500100100                                                                                  | 23010127  | 70421     | 03101     | 23520150 | Purchase of Farm Tools and Agricultural Equipment                          | 20,000,000           | 14,990,000           | 55,000,000           | provision of grains to be disposed in low profile prices/subsidized prices                                            |
| 021500100100                                                                                  | 23020196  | 70421     | 03101     | 23520150 | Construction/ Provision of Hand Pumps                                      | 5,000,000            | 8,249,000            | 10,000,000           | Purchase of water pumps, chemical sprayers for irrigation development.                                                |
| 021500100100                                                                                  | 23040101  | 70421     | 03101     | 23520150 | Tree Planting                                                              |                      | 3,000,000            |                      | Tree planting activities                                                                                              |
| <b>TOTAL</b>                                                                                  |           |           |           |          |                                                                            | <b>787,050,827</b>   | <b>585,113,712</b>   | <b>591,531,045</b>   |                                                                                                                       |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                      |           |           |           |          |                                                                            |                      |                      |                      |                                                                                                                       |
| 021500100100                                                                                  | 23010156  | 70421     | 03101     | 23520150 | Purchase of Veterinary Equipment                                           | -                    | -                    | 5,000,000            | pur. of vet unit office materials                                                                                     |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                  |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                          |
| 021500100100                                                    | 23020147  | 70421     | 03101     | 23520150 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 10,000,000           | 7,499,000            | 10,000,000           | purchase of vets. Drugs vaccine animal feeds/ miantainance                                               |
| 021500100100                                                    | 23020168  | 70421     | 03101     | 23520150 | Construction/ Maintenance/ Rehabilitation of Sports Stadium Complex       | -                    | -                    | 17,000,000           | rehabilitation/renovation, const. of vet clinics.                                                        |
| 021500100100                                                    | 23050256  | 70421     | 03101     | 23520150 | Other Livestock/ Veterinary Services                                      | 10,000,000           | 7,499,000            | 5,000,000            | Rehabilitation of Slauter Slap at Jumbam                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>20,000,000</b>    | <b>14,998,000</b>    | <b>37,000,000</b>    |                                                                                                          |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>            |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                          |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23520150 | Purchase of Forestry Equipment                                            | 10,000,000           | 7,499,000            | 10,000,000           | establishment of shelter belt at kaliyari/lantewa                                                        |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23520150 | Establishment of Orchards Tree Planting Campaign                          | 2,000,000            | 1,499,000            | 10,000,000           | development of nursery base borehole at babban gida/ 200,000 polythene bags and other working materials. |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23520150 | Tree Planting                                                             | -                    | -                    | 9,000,000            | Tree planting activities                                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | <b>12,000,000</b>    | <b>8,998,000</b>     | <b>29,000,000</b>    |                                                                                                          |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                          |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23520150 | Provision of Fishing Equipment to Fish Farmers                            | -                    | -                    | 5,000,000            | fish finger let/ fish feeds provison                                                                     |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23520150 | Construction/ Provision of Agricultural Facilities                        | -                    | -                    | 5,000,000            | construction/provion of fish pound at babbangida/dev of fish markets.                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                           | -                    | -                    | <b>10,000,000</b>    |                                                                                                          |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                          |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23520150 | Women Empowerment Programme                                               | 2,000,000            | 1,499,000            | 25,000,000           | purchase of knitting & waving machines for youth empowerment                                             |

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| ADMIN CODE                                           | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                        |
|------------------------------------------------------|-----------|-----------|-----------|----------|--------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------|
|                                                      |           |           |           |          |                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                |
| 055100100100                                         | 23010130  | 70421     | 03101     | 23520150 | Purchase of Recreational Facilities              | 3,000,000            | 2,250,000            | 5,000,000            | provison of cottage soap pomade/making equipment                                               |
| <b>TOTAL</b>                                         |           |           |           |          |                                                  | <b>5,000,000</b>     | <b>3,749,000</b>     | <b>30,000,000</b>    |                                                                                                |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b> |           |           |           |          |                                                  |                      |                      |                      |                                                                                                |
| 053400100100                                         | 23020194  | 70421     | 03101     | 23520150 | Construction/ Extension of Power Grid            | 153,159,660          | 6,934,644            |                      | extension of national power grid from Damaturu - Babbangida                                    |
| 053400100100                                         | 23010142  | 70421     | 03101     | 23520150 | Purchase of Electronics/ Electrical Equipment    | 86,500,000           | 4,000,000            | 128,000,000          | Electrifying Bangida to Churakusko                                                             |
| 053400100100                                         | 23020103  | 70421     | 03101     | 23520150 | Construction/ Provision of Electricity           | 100,000,000          | 14,461,980           | 20,949,173           | control/ maintainance of electricity across The LGA                                            |
| <b>TOTAL</b>                                         |           |           |           |          |                                                  | <b>339,659,660</b>   | <b>25,396,624</b>    | <b>148,949,173</b>   |                                                                                                |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>              |           |           |           |          |                                                  |                      |                      |                      |                                                                                                |
| 022000100100                                         | 23020153  | 70421     | 03101     | 23520150 | Construction of Drainage Channels                | -                    | -                    | -                    |                                                                                                |
| 022000100100                                         | 23010112  | 70421     | 03101     | 23520150 | Purchase of Office Furniture and Fittings        | 11,500,000           | 6,624,000            | 15,000,000           | purchase of 2025 accounting records /books etc                                                 |
| 022000100100                                         | 23010108  | 70421     | 03101     | 23520150 | Purchase of Mass Transits/ Buses                 | 20,000,000           | 14,990,000           | 110,000,000          | purchase of 2 number of mass transit buses                                                     |
| 022000100100                                         | 23010104  | 70421     | 03101     | 23520150 | Purchase of Motor Cycles                         | -                    | -                    | 5,000,000            | provision of motorcycle to revenue supervisors                                                 |
| 022000100100                                         | 23030128  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Mass Transits/ Busses | 5,000,000            | 3,490,000            | 15,000,000           | maintainance/repairs/control of LGA mass transit buses                                         |
| 022000100100                                         | 23030124  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Markets/ Parks        | 471,632,210          | 75,903,302           | 520,000,000          | Coplishing of high Standard quality modern motor park at Babbangida (complete full option M/P) |
| 022000100100                                         | 23010105  | 70421     | 03101     | 23520150 | Purchase of Motor Vehicles                       | -                    | -                    | 20,000,000           | procurement of 406 official vehicle to the treasurer                                           |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                      |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                              |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23520150 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 33,500,000           | 25,129,999           | 183,000,000          | Construction of 10 shopping complex and 10 market shades at Babbangida new market                                                            |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>541,632,210</b>   | <b>126,137,301</b>   | <b>868,000,000</b>   |                                                                                                                                              |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                              |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23520150 | Construction/ Provision of Roads                                    | 100,000,000          | 90,000,000           | 660,000,000          | Costruction of New 2KM Road at LG Head Quarter                                                                                               |
| 023400100100                                 | 23050108  | 70421     | 03101     | 23520150 | Settlement of Capital Liabilities                                   | -                    | 3,000,000            |                      | settlement of out standing liabilities                                                                                                       |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>100,000,000</b>   | <b>93,000,000</b>    | <b>660,000,000</b>   |                                                                                                                                              |
| <b>CAPITAL EXPENDITURE EDUCATION UNIT</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                              |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23520150 | Construction/ Provision of Public/ Primary Schools                  | 27,920,000           | 20,939,000           | 80,000,000           | supply of intructional materials to all pri. Schools of LGA/ construction 2 classes offices/ toilet at higher islamic / stores at Babbangida |
| 051700100100                                 | 23010105  | 70421     | 03101     | 23520150 | Purchase of Motor Vehicles                                          | -                    | -                    | 15,000,000           | rehabilitation/ maintainance/ repairs of officials vehicles                                                                                  |
| 051700100100                                 | 23030106  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Public Schools/ Quarters                 | -                    | -                    | 35,000,000           | renovation of 3 class rooms at Koriyel pri. School.                                                                                          |
| 051700100100                                 | 23050133  | 70421     | 03101     | 23520150 | Support to Cooperative Societies                                    | 2,080,000            | 7,931,250            | 40,000,000           | support to 300 volunteers teachers and education Assistance                                                                                  |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>30,000,000</b>    | <b>28,870,250</b>    | <b>170,000,000</b>   |                                                                                                                                              |
| <b>CAPIAL EXPENDITURE HEALTH</b>             |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                                              |
| 052100100100                                 | 23020101  | 70421     | 03101     | 23520150 | Construction/ Provision of Office Buildings                         | 33,000,000           | 24,750,000           | 45,000,000           | construction/ upgrading of health facilities Acroo the LGA                                                                                   |

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| ADMIN CODE                                  | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                    |
|---------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------|
|                                             |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                            |
| 052100100100                                | 23030121  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Office Buildings                               | 5,000,000            | 3,749,000            | 20,000,000           | rehablitaion of health centers and dispensaries across the LGA                                             |
| 052100100100                                | 23010105  | 70421     | 03101     | 23520150 | Purchase of Motor Vehicles                                                | 5,000,000            | 3,749,000            | 15,000,000           | purchase of Toyota Zangol Vehicle to L.I.O Unit                                                            |
| 052100100100                                | 23010139  | 70421     | 03101     | 23520150 | Purchase of Tractors and Other Equipment                                  | -                    | -                    | -                    | -                                                                                                          |
| 052100100100                                | 23010148  | 70421     | 03101     | 23520150 | Purchase/ Maintenance of Ambulance                                        | -                    | -                    | 15,000,000           | Pur. of Ambulance/ maintainance                                                                            |
| 052100100100                                | 23020147  | 70421     | 03101     | 23520150 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 5,000,000            | 3,749,000            | 20,000,000           | purchase of dispensaries/ MCH Drugs/Vaccines                                                               |
| 052100100100                                | 23010122  | 70421     | 03101     | 23520150 | Purchase of Health/ Medical Equipment                                     | 3,000,000            | 2,250,000            | 25,000,000           | foundation programme action plan, upgrading of Dispensaries to MCH purchase of MCH Materials               |
| 052100100100                                | 23010142  | 70421     | 03101     | 23520150 | Purchase of Electronics/ Electrical Equipment                             | -                    | 5,000,000            | 5,000,000            | provision of computer & Accessories/Generator (Plant)                                                      |
| 052100100100                                | 23020106  | 70421     | 03101     | 23520150 | Construction/ Provision of Hospitals/ Health Centers                      | 3,000,000            | 2,250,000            | 10,000,000           | purchase of deep frizer for cool chain room thermacool frizer Vol 240 Benetors stablizer 5000W, Data Tools |
| 052100100100                                | 23050133  | 70421     | 03101     | 23520150 | Support to Cooperative Societies                                          | 16,000,000           | 21,500,000           | 45,000,000           | SUPPORT TO 100 Health Volunteers/ L.I.O Unit ana and Medical Assistance                                    |
| <b>TOTAL</b>                                |           |           |           |          |                                                                           | <b>70,000,000</b>    | <b>66,997,000</b>    | <b>200,000,000</b>   |                                                                                                            |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                            |
| 055100100100                                | 23010106  | 70421     | 03101     | 23520150 | Purchase of Vans                                                          | -                    | -                    | 2,000,000            | Rehabilitation / Repairs of Information Van                                                                |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                          |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                  |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23520150 | Purchase of Public Address (PA) System                                                                          | 1,500,000            | 1,125,000            | 1,000,000            | purchase of information equipts/ Gadgets etc.                    |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23520150 | Construction of Youth/ Civic Centres                                                                            | -                    | -                    | -                    | rehablitaion of repairs of town event centers                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>1,500,000</b>     | <b>1,125,000</b>     | <b>3,000,000</b>     |                                                                  |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                  |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23520150 | Construction/ Provision of Recreational/ Amusement Facilities                                                   | 6,000,000            | 4,500,000            | 250,000,000          | contruction of mini stadium 300m at Babbangida/ support to sport |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23520150 | Purchase of Sporting/ Gaming Equipment                                                                          | 5,000,000            | 3,749,000            | 5,000,000            | sports Activities                                                |
| 055100100100                                                    | 23050281  | 70421     | 03101     | 23520150 | Contribution to Sanitation Committee                                                                            | 5,000,000            | 3,749,000            | 10,000,000           | Contribution to Sharia Communittee and Other Religion Activities |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23520150 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) | 10,000,000           | 7,499,000            | 10,000,000           | Support to Youth Empowerment                                     |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>26,000,000</b>    | <b>19,497,000</b>    | <b>275,000,000</b>   |                                                                  |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                  |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23520150 | Purchase of Fire Fighting Equipment                                                                             | 2,000,000            | 1,499,000            | 11,500,000           | Purchase of Fire Fighting Equipments                             |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23520150 | Construction/ Provision of Boreholes                                                                            | -                    | -                    | 3,500,000            | construction/provion of Borehole to Fire Service office.         |
| 023400100100                                                    | 23030104  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Water Facilities                                                                     | -                    | -                    |                      | Repairs/Maintainance of Fire Service Boreholes                   |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>2,000,000</b>     | <b>1,499,000</b>     | <b>15,000,000</b>    |                                                                  |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                  |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23520150 | Construction/ Provision of Boreholes                                                                            | 84,000,000           | 150,000,000          | 358,000,000          | Drilling of one Number of solar Hybrid Borehole Acroos the LGA   |

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| ADMIN CODE                           | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                            |
|--------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                    |
| 023400100100                         | 23020105  | 70421     | 03101     | 23520150 | Construction/ Provision of Water Facilities                                      | 6,000,000            | 10,000,000           | 50,000,000           | Repairs of two Numbers Cement well at each ward/repairs of five numbers of boreholes.                                                                                              |
| 023400100100                         | 23010147  | 70421     | 03101     | 23520150 | Purchase of Earth Moving Equipment                                               | 20,000,000           | 25,606,600           | 137,000,000          | Purchase of submersible pumps/boreholes maintenance equipments                                                                                                                     |
| 023400100100                         | 23020172  | 70421     | 03101     | 23520150 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 300,000,000          | 130,471,398          |                      | drilling of five numbers of six complete package of boreholes across the LGA, Sungul Vilage, Shekau, Mandada, Lantaiwa, Chirokusko, Koriyel, Mafa, mMeleri Kasuwa and Katashe etc. |
| 023400100100                         | 23010119  | 70421     | 03101     | 23520150 | Purchase of Power Generator Sets                                                 | 15,000,000           | 5,000,000            | 20,000,000           | Purchase of Packaging generator 30KvA                                                                                                                                              |
| 023400100100                         | 23030115  | 70421     | 03101     | 23520150 | Rehabilitation/ Repairs of Waterways                                             | 15,000,000           | 20,000,000           | 25,000,000           | reticulation of water pipe lines in somes villages of the LGA                                                                                                                      |
| <b>TOTAL</b>                         |           |           |           |          |                                                                                  | <b>440,000,000</b>   | <b>341,077,998</b>   | <b>590,000,000</b>   |                                                                                                                                                                                    |
| <b>CAPITAL EXPENDITURE WASH UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                                                                    |
| 023400100100                         | 23020133  | 70421     | 03101     | 23520150 | Construction of Pour Flush Toilets in Markets/ Other Places                      | 6,748,875            | 5,061,656            | 10,000,000           | pour flush toilet/waste disposal/ toilet facilities at Babbangida main market                                                                                                      |
| 023400100100                         | 23020172  | 70421     | 03101     | 23520150 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 8,000,000            | 3,000,000            |                      | Single phase borehole at Jumbam, Rubare, Shekau, Bamako, Shiwal Wanko and Jma'are Jumbam                                                                                           |
| 023400100100                         | 23020101  | 70421     | 03101     | 23520150 | Construction/ Provision f Office Buildings                                       | 9,000,000            | 6,000,000            | 10,000,000           | two waste disposal areas Bulama Lamurde and Mande Ward of Babban gida                                                                                                              |
|                                      |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                                                                    |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                      |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                              |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23520150 | Other WASH Programme                                        | 10,000,000           | 11,000,000           | 10,000,000           | wash activities and sanitation                                                                               |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>33,748,875</b>    | <b>25,061,656</b>    | <b>30,000,000</b>    |                                                                                                              |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                             |                      |                      |                      |                                                                                                              |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23520150 | Construction of Drainage Channels                           | -                    | -                    | 37,000,000           | improvement of township drainage of Babbangida/Construction of 500meters network drainage at Biriri Village. |
| 053500100100                                                             | 23020133  | 70421     | 03101     | 23520150 | Construction of Pour Flush Toilets in Markets/ Other Places | -                    | -                    |                      | Construction of Public Toilet and single phase borehole at Babbangida market.                                |
| 053500100100                                                             | 23010107  | 70421     | 03101     | 23520150 | Purchase of Trucks                                          | 25,000,000           | 18,479,000           |                      | Purchase of Disposal Trucks                                                                                  |
| 053500100100                                                             | 23020114  | 70421     | 03101     | 23520150 | Construction/ Provision of Roads                            | 7,000,000            | 33,000,000           |                      | Another road/street from Babbangida to Mafa and Guduram                                                      |
| 053500100100                                                             | 23050133  | 70421     | 03101     | 23520150 | Support to Cooperative Societies                            | 25,000,000           | 18,749,000           | 30,000,000           | Assistance to the victims of flood disasters                                                                 |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>57,000,000</b>    | <b>70,228,000</b>    | <b>67,000,000</b>    |                                                                                                              |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                             |                      |                      |                      |                                                                                                              |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23520150 | Purchase/ Acquisition of Land                               | 30,000,000           |                      | 100,000,000          | Land Compensation/purchase of equipments                                                                     |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>30,000,000</b>    | -                    | <b>100,000,000</b>   |                                                                                                              |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                             |                      |                      |                      |                                                                                                              |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23520150 | Support to Cooperative Societies                            | -                    | -                    | 5,000,000            | assistance geneeral valnerable group etc                                                                     |
| 055100100100                                                             | 23010113  | 70421     | 03101     | 23520150 | Purchase of Computers and Accessories                       | 5,000,000            | 3,749,000            | 5,000,000            | Computer & Accessories to the Unit head                                                                      |
| 055100100100                                                             | 23010112  | 70421     | 03101     | 23520150 | Purchase of Office Furniture and Fittings                   | 17,150,056           | 12,862,000           |                      | office furniture fittings & maintenace                                                                       |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>22,150,056</b>    | <b>16,611,000</b>    | <b>10,000,000</b>    |                                                                                                              |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>                   |           |           |           |          |                                                             |                      |                      |                      |                                                                                                              |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                               |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                       |
| 012500100100                                        | 23030131  | 70421     | 03101     | 23520150 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 80,000,000           | 21,500,000           | 50,000,000           | Renovation of Local Government Lodge, Senior Staff Quarters.                                                                                                                          |
| 012500100100                                        | 23020101  | 70421     | 03101     | 23520150 | Construction/ Provision of Office Buildings                                                             | 30,000,000           | 35,000,000           | 100,000,000          | Construction of Mosque at Bulaburin Ward Babbangida/Fencing of grave yards at Koromari, and upgrading of Disrict Head's place mosque and Juma'at Mosque and rehabilitation of others. |
| 012500100100                                        | 23010112  | 70421     | 03101     | 23520150 | Purchase of Office Furniture and Fittings                                                               | 5,000,000            | 3,000,000            | 20,000,000           | Purchase of Messengers uniform/assistance general to the staff members                                                                                                                |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23520150 | Purchase of Motor Vehicles                                                                              | 35,000,000           | 28,800,000           | 70,000,000           | Purchase of Council bus, DPM, HGA, and Chairman Official Vehicle.                                                                                                                     |
| 012500100100                                        | 23010128  | 70421     | 03101     | 23520150 | Purchase of Security Equipment                                                                          | 10,000,000           | 10,000,000           | 20,000,000           | Support to security/Purchase of equipment                                                                                                                                             |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23520150 | Training & Retraining on ICT                                                                            | 5,000,000            | 30,460,375           | 10,000,000           | Contribution to workshop, Seminar, in-service training, Conference etc                                                                                                                |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>165,000,000</b>   | <b>128,760,375</b>   | <b>270,000,000</b>   |                                                                                                                                                                                       |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                                                                                                       |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23520150 | Purchase of Computers and Accessories                                                                   | 5,000,000            | 2,000,000            | 5,000,000            | Purchase of Laptop/Desktop computers and accessoriess                                                                                                                                 |
| 022000100100                                        | 23010114  | 70421     | 03101     | 23520150 | Purchase of Computer Printers                                                                           | -                    | -                    | 475,146              | purchase of three in one printer                                                                                                                                                      |

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| ADMIN CODE         | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                        |
|--------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------|
|                    |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                |
| 022000100100       | 23010112  | 70421     | 03101     | 23520150 | Purchase of Office Furniture and Fittings | 11,000,000           |                      | 8,000,000            | purchase of office safe and sound proof Generator.                                                             |
| 022000100100       | 23050261  | 70421     | 03101     | 23520150 | Training & Retraining on ICT              | 5,000,000            |                      | 10,000,000           | contribution to workshop, Seminar, in-service training, contribution to semminar/workshop and scholarships etc |
| 022000100100       | 23010105  | 70421     | 03101     | 23520150 | Purchase of Motor Vehicles                | -                    | -                    | 7,000,000            | purchase of office official vehicle to HOD budget.                                                             |
| <b>TOTAL</b>       |           |           |           |          |                                           | <b>21,000,000</b>    | <b>2,000,000</b>     | <b>30,475,146</b>    |                                                                                                                |
| <b>GRAND TOTAL</b> |           |           |           |          |                                           | <b>2,703,741,628</b> | <b>1,559,119,916</b> | <b>4,134,955,364</b> |                                                                                                                |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                            |
|-------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------|
|                                                                                                 |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                    |
| <b>YUNUSARI LOCAL GOVERNMENT COUNCIL ' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                    |
| 021500100100                                                                                    | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                                 | 35,000,000           | 26,250,000           | 60,000,000           | Purchase Of Toyota Fairly Used Officail Vehicle                    |
| 021500100100                                                                                    | 23010107  | 70421     | 03101     | 23530160 | Purchase of Trucks                                                         | 60,578,233           | 60,578,233           |                      |                                                                    |
| 021500100100                                                                                    | 23050119  | 70421     | 03101     | 23530160 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 5,500,000            | 4,125,000            | 10,000,000           | Procurement Of Improve Seedlings Rice, Millet, Songhum, Maize Etc. |
| 021500100100                                                                                    | 23020130  | 70421     | 03101     | 23530160 | Provision of Agro Chemicals to Farmers                                     | 20,000,000           | 15,000,000           | 30,000,000           | Purchase Ofinsectude & Herbicides Chemical                         |
| 021500100100                                                                                    | 23020129  | 70421     | 03101     | 23530160 | Provision of Fertilizer to Farmers                                         | 5,000,000            | 3,750,000            | 35,000,000           | Procurement Of Fertilizer To Farmers                               |
| 021500100100                                                                                    | 23010127  | 70421     | 03101     | 23530160 | Purchase of Farm Tools and Agricultural Equipment                          | 63,000,000           | 47,250,000           |                      |                                                                    |
| 021500100100                                                                                    | 23010139  | 70421     | 03101     | 23530160 | Purchase of Tractors and Other Equipment                                   | 6,000,000            | <b>4,500,000</b>     | 132,923,677          | Purchase Of No Of Tractors Compleat Imple ment                     |
| <b>TOTAL</b>                                                                                    |           |           |           |          |                                                                            | <b>195,078,233</b>   | <b>161,453,233</b>   | <b>267,923,677</b>   |                                                                    |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                        |           |           |           |          |                                                                            |                      |                      |                      |                                                                    |
| 021500100100                                                                                    | 23010112  | 70421     | 03101     | 23530160 | Purchase of Office Furniture and Fittings                                  |                      |                      | 2,000,000            | Office Furniture To Vet Unit                                       |
| 021500100100                                                                                    | 23020147  | 70421     | 03101     | 23530160 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards  | 22,000,000           | 16,500,000           | 20,000,000           | Equipts & Vet Drugs & Vaccines To Vet Clinics                      |
| 021500100100                                                                                    | 23010127  | 70421     | 03101     | 23530160 | Purchase of Farm Tools and Agricultural Equipment                          | 68,934,621           | 51,700,965           | 70,000,000           | 20 Sets Of Ox-Teams & Accessories                                  |
| 021500100100                                                                                    | 23010156  | 70421     | 03101     | 23530160 | Purchase of Veterinary Equipment                                           | 3,000,000            | 22,250,000           | 5,000,000            | Vet-Woncing Equipts Uniforms, Boots Whell Barrow Etc.              |
| <b>TOTAL</b>                                                                                    |           |           |           |          |                                                                            | <b>93,934,621</b>    | <b>90,450,965</b>    | <b>97,000,000</b>    |                                                                    |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>                                            |           |           |           |          |                                                                            |                      |                      |                      |                                                                    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                 |
| 021500100100                                                    | 23010140  | 70421     | 03101     | 23530160 | Purchase of Forestry Equipment                     | 6,000,000            | 4,500,000            |                      |                                                                 |
| 021500100100                                                    | 23050272  | 70421     | 03101     | 23530160 | Establishment of Orchards Tree Planting Campaign   | 6,000,000            | 4,500,000            | 15,000,000           | Development of Orchard and Tree Planting Campain                |
| 021500100100                                                    | 23040101  | 70421     | 03101     | 23530160 | Tree Planting                                      |                      |                      |                      |                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>12,000,000</b>    | <b>9,000,000</b>     | <b>15,000,000</b>    |                                                                 |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b>           |           |           |           |          |                                                    |                      |                      |                      |                                                                 |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23530160 | Provision of Fishing Equipment to Fish Farmers     | 3,000,000            | 2,250,000            | 10,000,000           | Fish Finger Let, Fish Feedings & Fish Market At Bukarti         |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23530160 | Construction/ Provision of Agricultural Facilities | 6,000,000            | 4,500,000            |                      |                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>9,000,000</b>     | <b>6,750,000</b>     | <b>10,000,000</b>    |                                                                 |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                                 |
| 055100100100                                                    | 23050248  | 70421     | 03101     | 23530160 | Quarterly Cluster Meeting                          |                      |                      |                      | Construction Of Home Economic Office At Yunusari                |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23530160 | Women Empowerment Programme                        | 3,500,000            | 2,625,000            | 25,000,000           | Pprovision for Women Empowerment and lass Privilage             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>3,500,000</b>     | <b>2,625,000</b>     | <b>25,000,000</b>    |                                                                 |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                    |                      |                      |                      |                                                                 |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23530160 | Construction/ Extension of Power Grid              |                      |                      |                      | Connection Of Bukarti & Yun With National Grid C/Fund R.E.B     |
| 053400100100                                                    | 23010142  | 70421     | 03101     | 23530160 | Purchase of Electronics/ Electrical Equipment      | 25,000,000           | 18,750,000           | 30,000,000           | Purchase Of Electrical Equispts & Maintenance                   |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23530160 | Construction/ Provision of Electricity             | 45,000,000           | 33,750,000           | 50,000,000           | Installation Of Solar Street Light In Some Villages Of The Lga. |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>70,000,000</b>    | <b>52,500,000</b>    | <b>80,000,000</b>    |                                                                 |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                    |                      |                      |                      |                                                                 |
| 022000100100                                                    | 23020153  | 70421     | 03101     | 23530160 | Construction of Drainage Channels                  |                      |                      |                      |                                                                 |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                               |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                       |
| 022000100100                                 | 23010112  | 70421     | 03101     | 23530160 | Purchase of Office Furniture and Fittings                           | 2,000,000            | 1,500,000            | 5,000,000            | Office Furniture & Fittings To Treasurer Dept.                                                                        |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23530160 | Purchase of Mass Transits/ Buses                                    | 75,000,000           | 56,250,000           | 100,000,000          | Purchase Of 5 No Of Mass Transit Buses                                                                                |
| 022000100100                                 | 23010113  | 70421     | 03101     | 23530160 | Purchase of Computers and Accessories                               | 2,000,000            | 1,500,000            | 3,504,000            | Computer/Printer & Accessories                                                                                        |
| 022000100100                                 | 23030128  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Mass Transits/ Busses                    | 14,134,919           | 10,601,189           | 39,500,000           | Rehabilitation/ Repairs Of Old Mass Transit Buses                                                                     |
| 022000100100                                 | 23030124  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Markets/ Parks                           | 75,000,000           | 56,250,000           | 50,000,000           | Completion/Rehabilitation & Repairs Of Market/ Parks                                                                  |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                          |                      |                      | 60,000,000           | Purchase Of Toyota Hilux Fairly Used                                                                                  |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23530160 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 100,000,000          | 75,000,000           | 100,000,000          | Construction Of Market 10 No Staks/Shopping Complex 10 No/ Open Lock Up Stores.                                       |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>268,134,919</b>   | <b>201,101,189</b>   | <b>358,004,000</b>   |                                                                                                                       |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                       |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23530160 | Construction/ Provision of Roads                                    | 125,000,000          | 93,750,000           | 680,000,000          | Construction of 2Km. Road ongoing Project at Yunusari LGA and Construction of 3Km New Road at Various Location in LGA |
| 023400100100                                 | 23050108  | 70421     | 03101     | 23530160 | Settlement of Capital Liabilities                                   |                      |                      |                      |                                                                                                                       |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>125,000,000</b>   | <b>93,750,000</b>    | <b>680,000,000</b>   |                                                                                                                       |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b>    |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                                       |
| 051700100100                                 | 23020107  | 70421     | 03101     | 23530160 | Construction/ Provision of Public/ Primary Schools                  | 75,000,000           | 56,250,000           | 165,000,000          | Instructional Materials, Repairs Construction Of Primary Schools, Boarding Schools                                    |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                       | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                 |
|----------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------|
|                                  |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                         |
| 051700100100                     | 23010125  | 70421     | 03101     | 23530160 | Purchase of Library Books/ Equipment                                      | 20,000,000           | 15,000,000           | 25,000,000           | Customized, Purch Of Tefx Book Exercise Books To Schools Of The Lga.    |
| 051700100100                     | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                                | 15,868,566           | 11,901,424           | 20,000,000           | Purchase Of Toyota Hilux                                                |
| 051700100100                     | 23030106  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Public Schools/ Quarters                       | 151,000,000          | 113,250,000          |                      | Rehabilitation/ Repairs Of Public Schools/ Quarters In The Lga          |
| 051700100100                     | 23050133  | 70421     | 03101     | 23530160 | Support to Cooperative Societies                                          | 70,000,000           | 52,500,000           | 70,000,000           | Support To Volunteer Teachers and Educational Assistance                |
| <b>TOTAL</b>                     |           |           |           |          |                                                                           | <b>331,868,566</b>   | <b>248,901,424</b>   | <b>280,000,000</b>   |                                                                         |
| <b>CAPIAL EXPENDITURE HEALTH</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                         |
| 052100100100                     | 23020101  | 70421     | 03101     | 23530160 | Construction/ Provision of Office Buildings                               |                      |                      |                      | Construction Of Offical Building & Staff Quarters At Bukarti            |
| 052100100100                     | 23030121  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Office Buildings                               | 60,000,000           | 45,000,000           | 98,000,000           | Rehabilitation/Repairs Of Office Building At Kanamma \General Hosbpital |
| 052100100100                     | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                                |                      |                      | 60,000,000           | Purchase Of Toyota Hilux                                                |
| 052100100100                     | 23010148  | 70421     | 03101     | 23530160 | Purchase/ Maintenance of Ambulance                                        | 3,000,000            | 2,250,000            | 10,000,000           | Repairs & Maintenance Of Ambulance                                      |
| 052100100100                     | 23020147  | 70421     | 03101     | 23530160 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 32,000,000           | 24,000,000           | 65,000,000           | Purchase Of Essential Drugs and Health Equip. Vaccines.                 |
| 052100100100                     | 23010122  | 70421     | 03101     | 23530160 | Purchase of Health/ Medical Equipment                                     | 40,000,000           | 30,000,000           |                      | Procurement Of Health Medical Working Equipment                         |
| 052100100100                     | 23010142  | 70421     | 03101     | 23530160 | Purchase of Electronics/ Electrical Equipment                             | 10,000,000           | 7,500,000            | 15,000,000           | Electronic/Electrical Equipment & Computer & Accosseries                |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                          |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                  |
| 052100100100                                                    | 23020106  | 70421     | 03101     | 23530160 | Construction/ Provision of Hospitals/ Health Centers                                                            | 73,765,000           | 55,323,750           | 50,000,000           | Construction Provision Rehabilitation Upgrading Of Health Centre In Lga          |
| 052100100100                                                    | 23050133  | 70421     | 03101     | 23530160 | Support to Cooperative Societies                                                                                |                      |                      | 60,000,000           | Support To Volunteer Midwives and Medical Asssistance                            |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>218,765,000</b>   | <b>164,073,750</b>   | <b>358,000,000</b>   |                                                                                  |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b>                     |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                  |
| 055100100100                                                    | 23010106  | 70421     | 03101     | 23530160 | Purchase of Vans                                                                                                |                      |                      | 3,000,000            | Purchase/Repairs Of Information Van                                              |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23530160 | Purchase of Public Address (PA) System                                                                          | 5,775,372            | 4,331,529            | 2,000,000            | Camera Comm Gadget Etc                                                           |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23530160 | Construction of Youth/ Civic Centres                                                                            |                      |                      |                      |                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>5,775,372</b>     | <b>4,331,529</b>     | <b>5,000,000</b>     |                                                                                  |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                  |
| 055100100100                                                    | 23020150  | 70421     | 03101     | 23530160 | Provision of Youth/ Skill Development Centre/ Equipment                                                         |                      |                      | 15,000,000           | Attendance Of Youth To Competition School Debates, Quiz & Other Social Gathering |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23530160 | Purchase of Sporting/ Gaming Equipment                                                                          | 5,000,000            | 3,750,000            | 5,000,000            | Supports To Sport                                                                |
| 055100100100                                                    | 23050281  | 70421     | 03101     | 23530160 | Contribution to Sanitation Committee                                                                            |                      |                      | 10,000,000           | Contribution To Sharia Committee & Other Religious Activities                    |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23530160 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) | 10,000,000           | 7,500,000            |                      |                                                                                  |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>30,000,000</b>    |                                                                                  |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                  |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23530160 | Purchase of Fire Fighting Equipment                                                                             | 2,000,000            | 1,500,000            | 10,000,000           | Purchase of Fire Fighting Equipment                                              |

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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                 |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23530160 | Construction/ Provision of Boreholes                                             |                      |                      |                      | Drilling Of Boholes At Fire Service Office                                                      |
| 023400100100                                                    | 23030104  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Water Facilities                                      | 7,000,000            | 5,250,000            | 5,000,000            | Rehabilitation/Provision Of Water Facilities                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                  | <b>9,000,000</b>     | <b>6,750,000</b>     | <b>15,000,000</b>    |                                                                                                 |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                 |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23530160 | Construction/ Provision of Boreholes                                             | 208,870,100          | 156,652,574          | 220,000,000          | Rehabilitation/Contruccion/R epairs/Conversion, Drilling B/Holes In Lga                         |
| 023400100100                                                    | 23020105  | 70421     | 03101     | 23530160 | Construction/ Provision of Water Facilities                                      |                      |                      | 70,000,000           | Singing Of Cement Wells, Repairs/Maintenance Of Water Supply In Lga                             |
| 023400100100                                                    | 23010147  | 70421     | 03101     | 23530160 | Purchase of Earth Moving Equipment                                               | 20,000,000           | 15,000,000           | 130,000,000          | Procurement Of Boreholes Accessories To Wards nad Reactivation Of Pipe Lings Across The Lga     |
| 023400100100                                                    | 23020172  | 70421     | 03101     | 23530160 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 294,000,000          | 220,500,000          | 290,000,000          | Drilling Of Hand Pumps/ Conversion To Solar B/Holes In Each Of The 10 Political Ward Of The Lga |
| 023400100100                                                    | 23010119  | 70421     | 03101     | 23530160 | Purchase of Power Generator Sets                                                 |                      |                      | 71,000,000           | Purchase Of 10 No Of 30kva Generators Plants                                                    |
| 023400100100                                                    | 23030115  | 70421     | 03101     | 23530160 | Rehabilitation/ Repairs of Waterways                                             | 38,000,000           | 28,500,000           |                      |                                                                                                 |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                  | <b>560,870,100</b>   | <b>420,652,574</b>   | <b>781,000,000</b>   |                                                                                                 |
| <b>CAPITAL EXPENDITURE WASH UNIT</b>                            |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                 |
| 023400100100                                                    | 23020133  | 70421     | 03101     | 23530160 | Construction of Pour Flush Toilets in Markets/ Other Places                      |                      |                      | 10,000,000           | Construction of four flush Toilet at Yun, Bukarti Market and others place                       |
| 023400100100                                                    | 23020172  | 70421     | 03101     | 23530160 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities |                      |                      |                      |                                                                                                 |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                        |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                |
| 023400100100                                                             | 23020101  | 70421     | 03101     | 23530160 | Construction/ Provision f Office Buildings                  |                      |                      |                      |                                                                |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23530160 | Other WASH Programme                                        | 30,000,000           | 22,500,000           | 10,000,000           | Other Work Aqctivities                                         |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>30,000,000</b>    | <b>22,500,000</b>    | <b>20,000,000</b>    |                                                                |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                             |                      |                      |                      |                                                                |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23530160 | Construction of Drainage Channels                           | 58,321,777           | 43,741,332           | 60,000,000           | Construction Of Drainage At Kanamma Town                       |
| 053500100100                                                             | 23020133  |           | 03101     | 23530160 | Construction of Pour Flush Toilets in Markets/ Other Places |                      |                      |                      |                                                                |
| 053500100100                                                             | 23010107  | 70421     | 03101     | 23530160 | Purchase of Trucks                                          |                      |                      |                      |                                                                |
| 053500100100                                                             | 23020103  | 70421     | 03101     | 23530160 | construction/provision of electricity                       |                      |                      |                      |                                                                |
| 053500100100                                                             | 23010130  | 70421     | 03101     | 23530160 | Purchase of Recreaional faciliies                           | 2,100,000            | 1,575,000            |                      |                                                                |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>60,421,777</b>    | <b>45,316,332</b>    | <b>60,000,000</b>    |                                                                |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                             |                      |                      |                      |                                                                |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23530160 | Purchase/ Acquisition of Land                               |                      |                      | 17,000,000           | Land Compensation                                              |
| 023400100100                                                             | 23010157  | 70421     | 03101     | 23530160 | Purchase of Hand Craft Materials                            | 3,000,000            | 2,230,000            | 3,000,000            | Procurement Archtectural Equipts/Materials                     |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>3,000,000</b>     | <b>2,230,000</b>     | <b>20,000,000</b>    |                                                                |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>                         |           |           |           |          |                                                             |                      |                      |                      |                                                                |
| 055100100100                                                             | 23050133  | 70421     | 03101     | 23530160 | Support to Cooperative Societies                            | 70,000,000           | 52,500,000           | 100,000,000          | Support Vulnerable Group, Relief Material & Ward Den, IDPS Etc |
| 055100100100                                                             | 23010113  | 70421     | 03101     | 23530160 | Purchase of Computers and Accessories                       |                      |                      |                      |                                                                |
| 055100100100                                                             | 23010112  | 70421     | 03101     | 23530160 | Purchase of Office Furniture and Fittings                   |                      |                      |                      |                                                                |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                             | <b>70,000,000</b>    | <b>52,500,000</b>    | <b>100,000,000</b>   |                                                                |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b>                   |           |           |           |          |                                                             |                      |                      |                      |                                                                |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                  |
|-----------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                          |
| 012500100100                                        | 23030131  | 70421     | 03101     | 23530160 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 145,000,000          | 108,750,000          |                      | Renovation, Contruction, Fencing, Upgrading Rehabilitation Of Office Building & Staff Housing Of The Lga |
| 012500100100                                        | 23020101  | 70421     | 03101     | 23530160 | Construction/ Provision of Office Buildings                                                             | 102,000,000          | 76,500,000           | 110,000,000          | Contruction of Mosque at Dumbol & Fiincing of Grave at Kalgi                                             |
| 012500100100                                        | 23010104  | 70421     | 03101     | 23530160 | Purchase of Motor Cycles                                                                                | 30,000,000           | 22,500,000           |                      |                                                                                                          |
| 012500100100                                        | 23010112  | 70421     | 03101     | 23530160 | Purchase of Office Furniture and Fittings                                                               | 10,000,000           | 7,500,000            | 10,000,000           | Office Fitting To D/Heads V/Heads Etc                                                                    |
| 012500100100                                        | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                                                              | 8,000,000            | 6,000,000            |                      |                                                                                                          |
| 012500100100                                        | 23010128  | 70421     | 03101     | 23530160 | Purchase of Security Equipment                                                                          | 30,000,000           | 22,500,000           | 50,000,000           | Purchase of Security Equipment                                                                           |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23530160 | Training & Retraining on ICT                                                                            | 40,000,000           | 30,000,000           | 20,000,000           | ICT Training, Seminar, W/Shop Etc                                                                        |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>365,000,000</b>   | <b>273,750,000</b>   | <b>190,000,000</b>   |                                                                                                          |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                                                                                         |                      |                      |                      |                                                                                                          |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23530160 | Purchase of Computers and Accessories                                                                   | 10,000,000           | 7,500,000            | 2,000,000            | Laptop, Desk Top & Accessories                                                                           |
| 022000100100                                        | 23010114  | 70421     | 03101     | 23530160 | Purchase of Computer Printers                                                                           |                      |                      |                      | 3 In 1 Computer Printer                                                                                  |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23530160 | Purchase of Office Furniture and Fittings                                                               | 8,000,000            | 6,000,000            | 5,000,000            | Office Furniture/Generators                                                                              |
| 022000100100                                        | 23050261  | 70421     | 03101     | 23530160 | Training & Retraining on ICT                                                                            |                      |                      |                      | Workshop and Seminar                                                                                     |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23530160 | Purchase of Motor Vehicles                                                                              | 8,000,000            | 6,000,000            | 9,000,000            | Purchase Of Corrollar Veheicle                                                                           |
| <b>TOTAL</b>                                        |           |           |           |          |                                                                                                         | <b>26,000,000</b>    | <b>19,500,000</b>    | <b>16,000,000</b>    |                                                                                                          |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                                                                                         | <b>2,472,348,588</b> | <b>1,889,385,996</b> | <b>3,407,927,677</b> |                                                                                                          |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                     | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                           |
|-------------------------------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------|
|                                                                                                 |           |           |           |          |                                                                            | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                   |
| <b>YUSUFARI LOCAL GOVERNMENT COUNCIL ' CAPITAL EXPENDITURE AGRIC AND RURAL DEVELOPMENT UNIT</b> |           |           |           |          |                                                                            |                      |                      |                      |                                                                   |
| 021500100100                                                                                    | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                                                 | 25,000,000           | -                    | 10,000,000           | Procurement of Agric. Dept official moto vehicle                  |
| 021500100100                                                                                    | 23050118  | 70421     | 03101     | 23510170 | Participation in Agricultural Trade Fair/ Exhibition                       | -                    | -                    | 10,000,000           | Trade fair activities                                             |
| 021500100100                                                                                    | 23010139  | 70421     | 03101     | 23510170 | Purchase of Tractors and Other Equipment                                   | 95,000,000           | 71,000,000           | 75,000,000           | Purchase of 30 No.'s of Hand Tractors. And other impliment        |
| 021500100100                                                                                    | 23050119  | 70421     | 03101     | 23510170 | Tree Crop Development/ Raising of Seedlings- Cocoa, Oil Palm, Cashew, Etc. | 10,000,000           | 7,499,000            | 10,000,000           | procurement of improve seeds (rice,millet, sorghum, seasem (ridi) |
| 021500100100                                                                                    | 23020130  | 70421     | 03101     | 23510170 | Provision of Agro Chemicals to Farmers                                     | 10,000,000           | 7,500,000            | 10,000,000           | Purchase of Agro Chemicals Insecticides, herbicides               |
| 021500100100                                                                                    | 23020129  | 70421     | 03101     | 23510170 | Provision of Fertilizer to Farmers                                         | 30,000,000           | 22,500,000           | 23,000,000           | Logistic of Fertilizer                                            |
| 021500100100                                                                                    | 23010127  | 70421     | 03101     | 23510170 | Purchase of Farm Tools and Agricultural Equipment                          | -                    | -                    | 5,000,000            | Purchase of Harrow, ploughwoord etc                               |
| 021500100100                                                                                    | 23030101  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Residential Building                            | -                    | -                    | 10,000,000           | Repairs of Agric Dept. Office.                                    |
| 021500100100                                                                                    | 23020196  | 70421     | 03101     | 23510170 | Construction/ Provision of Hand Pumps                                      | 10,000,000           | 4,000,000            | 10,000,000           | drilling of solar borehole & purcahse of irrigation water pumps   |
| 021500100100                                                                                    | 23050133  | 70421     | 03101     | 23510170 | Support to Cooperative Societies                                           | 10,000,000           | 5,000,000            | 10,000,000           | Poverty alleviation programme & youth empowerment                 |
| <b>TOTAL</b>                                                                                    |           |           |           |          |                                                                            | <b>190,000,000</b>   | <b>117,499,000</b>   | <b>173,000,000</b>   |                                                                   |
| <b>CAPITAL EXPENDITURE LIVESTOCK AND VETERINARY UNIT</b>                                        |           |           |           |          |                                                                            |                      |                      |                      |                                                                   |
| 021500100100                                                                                    | 23010102  | 70421     | 03101     | 23510170 | Purchase of Office Buildings                                               |                      | -                    | 5,000,000            | Purchase of Vet. Unit office materials                            |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                            | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                       |
|-------------------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------|
|                                                       |           |           |           |          |                                                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                               |
| 021500100100                                          | 23020101  | 70421     | 03101     | 23510170 | Construction/ Provision of Office Buildings                               | 10,000,000           | 7,000,000            | 15,000,000           | construction of slaughter slab at Yusufari & Bonegral & office refragator & electricity                                       |
| 021500100100                                          | 23020147  | 70421     | 03101     | 23510170 | Provision of Equipment, Furniture and Drugs for Health Centres/ OPD Cards | 15,000,000           | 11,250,000           | 16,000,000           | purchase of vet. Drugs and vaccine/working tools & equipments.                                                                |
| 021500100100                                          | 23010127  | 70421     | 03101     | 23510170 | Purchase of Farm Tools and Agricultural Equipment                         | 20,000,000           | 14,000,000           | 16,000,000           | purchase of 50 sets of ox-team & accessories                                                                                  |
| 021500100100                                          | 23010156  | 70421     | 03101     | 23510170 | Purchase of Veterinary Equipment                                          | 15,000,000           | 10,000,000           | -                    | Provision of vet. Clinic at Ysf & purchase of vet. Equipts                                                                    |
| <b>TOTAL</b>                                          |           |           |           |          |                                                                           | <b>60,000,000</b>    | <b>42,250,000</b>    | <b>52,000,000</b>    |                                                                                                                               |
| <b>CAPITAL EXPENDITURE FORESTRY DEVELOPMENT UNIT</b>  |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                               |
| 021500100100                                          | 23010140  | 70421     | 03101     | 23510170 | Purchase of Forestry Equipment                                            | 5,000,000            | 3,500,000            | 6,500,000            | purch of 500,000 polythene bags, estb of nursery at ysf, S/Belter at B/Tura, T/Tulo, K/Ganam & clearing of road side shirubs. |
| 021500100100                                          | 23050272  | 70421     | 03101     | 23510170 | Establishment of Orchards Tree Planting Campaign                          | 10,000,000           | 7,100,000            | 77,000,000           | Sand Duness at Tulo-tulo, Bulatura/Desartification at Tulo-tulo/development of Oasis across the Local Govt. areas.            |
| 021500100100                                          | 23040101  | 70421     | 03101     | 23510170 | Tree Planting                                                             | 5,000,000            | 3,000,000            | 6,500,000            | Purch of motorcycles, 3nos, uniforms, boots, touckiths, man coats forest quards                                               |
| <b>TOTAL</b>                                          |           |           |           |          |                                                                           | <b>20,000,000</b>    | <b>13,600,000</b>    | <b>90,000,000</b>    |                                                                                                                               |
| <b>CAPITAL EXPENDITURE FISHERIES DEVELOPMENT UNIT</b> |           |           |           |          |                                                                           |                      |                      |                      |                                                                                                                               |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                             | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                         |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                    | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                 |
| 021500100100                                                    | 23020132  | 70421     | 03101     | 23510170 | Provision of Fishing Equipment to Fish Farmers     | 7,000,000            | 5,000,000            | 12,000,000           | Purc of finger let & equipt of fish feeding/supply of dry & smoke fish materials                |
| 021500100100                                                    | 23020113  | 70421     | 03101     | 23510170 | Construction/ Provision of Agricultural Facilities | 10,000,000           | 7,000,000            | 15,000,000           | Provision of economic trees to support the fish pound development                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>17,000,000</b>    | <b>12,000,000</b>    | <b>27,000,000</b>    |                                                                                                 |
| <b>CAPITAL EXPENDITURE HOME ECONOMIC AND MANUFACTURING UNIT</b> |           |           |           |          |                                                    |                      |                      |                      |                                                                                                 |
| 055100100100                                                    | 23050248  | 70421     | 03101     | 23510170 | Quarterly Cluster Meeting                          | 10,500,000           | 7,875,000            | 13,000,000           | Const of home economic office at Ysf                                                            |
| 055100100100                                                    | 23050184  | 70421     | 03101     | 23510170 | Women Empowerment Programme                        | 25,000,000           | 18,000,000           | 27,000,000           | Estab of cottage industry, pomale soap at Ysf & puch of sewing machine & knitting machine e.t.c |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>35,500,000</b>    | <b>25,875,000</b>    | <b>40,000,000</b>    |                                                                                                 |
| <b>CAPITAL EXPENDITURE RURALELECTRIFICATION UNIT</b>            |           |           |           |          |                                                    |                      |                      |                      |                                                                                                 |
| 053400100100                                                    | 23020194  | 70421     | 03101     | 23510170 | Construction/ Extension of Power Grid              | 30,000,000           | 22,500,000           | 45,000,000           | Connection of National grid to Yusufari                                                         |
| 053400100100                                                    | 23010142  | 70421     | 03101     | 23510170 | Purchase of Electronics/ Electrical Equipment      | 25,000,000           | 18,000,000           | 30,000,000           | Extension of electricity at Ysf Town & purch of 5nos of transformer counterpart fund to R.E.B   |
| 053400100100                                                    | 23020103  | 70421     | 03101     | 23510170 | Construction/ Provision of Electricity             | 70,000,000           | 52,000,000           | 75,000,000           | 20 Street light (solar) to political ward of the Local Govt./Maintenance.                       |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                    | <b>125,000,000</b>   | <b>92,500,000</b>    | <b>150,000,000</b>   |                                                                                                 |
| <b>CAPITAL EXPENDITURE FINANCE UNIT</b>                         |           |           |           |          |                                                    |                      |                      |                      |                                                                                                 |
| 022000100100                                                    | 23020153  | 70421     | 03101     | 23510170 | Construction of Drainage Channels                  |                      |                      | -                    |                                                                                                 |
| 022000100100                                                    | 23010112  | 70421     | 03101     | 23510170 | Purchase of Office Furniture and Fittings          | 25,000,000           | 15,000,000           | 10,000,000           | Office furniure & fittings to Cashier's office, Rev. Officer's office/Snr. Accountant office.   |

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| ADMIN CODE                                   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                 |
|----------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------|
|                                              |           |           |           |          |                                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                         |
| 022000100100                                 | 23010108  | 70421     | 03101     | 23510170 | Purchase of Mass Transits/ Buses                                    | 100,695,561          | 75,521,670           | 105,000,000          | Purchase of 3 No.s of Sharoon, repairs of UNIMOQ/repairs of Old mass transit Buses.                     |
| 022000100100                                 | 23010113  | 70421     | 03101     | 23510170 | Purchase of Computers and Accessories                               | 42,704,439           | 30,000,000           | 10,000,000           | Purchase of Computer sets & Accessories, Fireproof safes 3 No.s & Revenue and accounting records/books. |
| 022000100100                                 | 23030128  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Mass Transits/ Busses                    | 40,000,000           | 29,000,000           |                      | Rehabilitation, repairs, and maintenance of Local Govt. Mass Transit Buses.                             |
| 022000100100                                 | 23030124  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Markets/ Parks                           | 15,000,000           | 11,250,000           | 30,000,000           | Construction/rehabilitation of 10 No.s of market stores/stalls accros the Local Government.             |
| 022000100100                                 | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                                          | 5,000,000            | -                    | 103,000,000          | Purchase of Toyota Hilux (Fairly Used)to Treasurer/2 Nos. of Motocycles to Revenue supervisors.         |
| 022000100100                                 | 23020124  | 70421     | 03101     | 23510170 | Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops | 5,000,000            | 4,500,000            | 30,000,000           | Construction/renovation of shopping complex at Bonegaral, Yusufari, Tulo-tulo and Kumaganam.            |
| <b>TOTAL</b>                                 |           |           |           |          |                                                                     | <b>233,400,000</b>   | <b>165,271,670</b>   | <b>288,000,000</b>   |                                                                                                         |
| <b>CAPITAL EXPENDITURE ROAD AND DRAINAGE</b> |           |           |           |          |                                                                     |                      |                      |                      |                                                                                                         |
| 023400100100                                 | 23020114  | 70421     | 03101     | 23510170 | Construction/ Provision of Roads                                    | 25,000,000           | 200,000,000          | 705,000,009          | Construction of 2Km at YSF twonship                                                                     |
|                                              | 23020153  | 70421     | 03101     | 23510170 | Construction of Drainage Channels                                   |                      | -                    |                      | Construction of Drainage Channels at YSF town                                                           |

**YOBE STATE OF NIGERIA**  
**HARMONISED 17 LOCAL GOVERNMENTS APPROVED BUDGET 2025**

| ADMIN CODE                                | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                              | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                       |
|-------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                           |           |           |           |          |                                                     | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                               |
|                                           | 23030113  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Roads                    | 3,500,000            | 3,000,000            |                      | Drainage System at YSF/Repairs of roads along town within YSF Local Govt. counterpart fund to ministry of works.                                              |
| 023400100100                              | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                          | 5,000,000            | -                    | 14,500,000           | Procurement of Inspection/Supervision official motor vehicles.                                                                                                |
| <b>TOTAL</b>                              |           |           |           |          |                                                     | <b>33,500,000</b>    | <b>203,000,000</b>   | <b>719,500,009</b>   |                                                                                                                                                               |
| <b>CAPITAL EXPENDITURE EDUCATION UNII</b> |           |           |           |          |                                                     |                      |                      |                      |                                                                                                                                                               |
| 051700100100                              | 23020107  | 70421     | 03101     | 23510170 | Construction/ Provision of Public/ Primary Schools  | 44,400,000           | 10,000,000           | 100,000,000          | purch of instr materials, to Pri school across the LGs, contr of new hostel at board primary school Ysf, Constr of Toilets at primary sch/Boarding Pri. Schs. |
| 051700100100                              | 23010125  | 70421     | 03101     | 23510170 | Purchase of Library Books/ Equipment                | 16,000,000           | 6,000,000            | 20,000,000           | Customized & purchase of exercise books text, books to primary/secondary school, UBE school across the LGA.                                                   |
| 051700100100                              | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                          | 10,000,000           | 5,000,000            | 30,000,000           | Rehabilitation/maintenance & purchase of supervision/inspection official vehicle.                                                                             |
| 051700100100                              | 23030106  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Public Schools/ Quarters | 25,000,000           | 20,000,000           | 50,000,000           | Renovation of Boarding Primary school at Mayaur/repairs of public schools.                                                                                    |
| 051700100100                              | 23050133  | 70421     | 03101     | 23510170 | Support to Cooperative Societies                    | 15,000,000           | 10,000,000           | 20,000,000           | Education Assistance                                                                                                                                          |
| <b>TOTAL</b>                              |           |           |           |          |                                                     | <b>110,400,000</b>   | <b>51,000,000</b>    | <b>220,000,000</b>   |                                                                                                                                                               |
| <b>CAPIAL EXPENDITURE HEALTH</b>          |           |           |           |          |                                                     |                      |                      |                      |                                                                                                                                                               |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                  | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                      | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                         |
|---------------------------------------------|-----------|-----------|-----------|----------|---------------------------------------------|----------------------|----------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |           |           |           |          |                                             | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                 |
| 052100100100                                | 23020101  | 70421     | 03101     | 23510170 | Provision of equipts & furnitures           | 39,000,000           | 29,500,000           | 40,000,000           | Procurement of essential drug/equipts sanitary tools to sanitation unit                                                                         |
| 052100100100                                | 23030121  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Office Buildings | 92,409,033           | 69,000,000           | 80,000,000           | Upgrading, feeding, expansion of Kumagannam as well as all other health facilities of the LGAs/completion of mother & child referral centre Ysf |
| 052100100100                                | 23010105  | 70421     | 03101     | 23510170 | Purchase of Official Motor Vehicles         | 61,000,000           | 30,000,000           | 90,000,000           | Puch of 2 Toyota Hilux and Amnmulas (Fairly Used )0 to PHCD                                                                                     |
| 052100100100                                | 23010139  | 70421     | 03101     | 23510170 | Purchase & Maint of Ambulance               | 5,000,000            | 3,000,000            |                      | Procurement of New ambulance and repairs of old ones.                                                                                           |
| 052100100100                                | 23010148  | 70421     | 03101     | 23510170 | Purchase of Health/ Medical Equipment       | 25,000,000           | 18,000,000           | 25,000,000           | Purch of hospital equipts/Public addres system                                                                                                  |
| 052100100100                                | 23020147  | 70421     | 03101     | 23510170 | Const/Prov of Hospital & Health Centres     | 25,000,000           | 20,000,000           | 75,000,000           | Construction of Primary Health Complex                                                                                                          |
| 052100100100                                | 23010122  | 70421     | 03101     | 23510170 | Purchase of Health/ Medical Equipment       | 10,000,000           | 7,500,000            | 10,000,000           | provision of health workers working implements                                                                                                  |
| 052100100100                                | 23010142  | 70421     | 03101     | 23510170 | Support to Cooperative Societies            | 5,000,000            | 5,000,000            | 10,000,000           | Medical Assistance                                                                                                                              |
| <b>TOTAL</b>                                |           |           |           |          |                                             | <b>262,409,033</b>   | <b>182,000,000</b>   | <b>330,000,000</b>   |                                                                                                                                                 |
| <b>CAPITAL EXPENDITURE INFORMATION UNIT</b> |           |           |           |          |                                             |                      |                      |                      |                                                                                                                                                 |
| 055100100100                                | 23010106  | 70421     | 03101     | 23510170 | Purchase of Vans                            | 8,850,000            | 6,637,000            | 9,000,000            | Purchase/repairs of information Van/maintenance.                                                                                                |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                                                      | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                          | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                     |
|-----------------------------------------------------------------|-----------|-----------|-----------|----------|-----------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------|
|                                                                 |           |           |           |          |                                                                                                                 | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                             |
| 055100100100                                                    | 23010149  | 70421     | 03101     | 23510170 | Purchase of Public Address (PA) System                                                                          | 7,350,000            | 5,512,000            | 8,000,000            | Purchase of Camera, comm Gadgets, channel carpet, canopy, plastic chairs, andriod phone to unit officers for official used. |
| 055100100100                                                    | 23020151  | 70421     | 03101     | 23510170 | Construction of Youth/ Civic Centres                                                                            | 16,200,000           | 12,150,000           |                      | Construction of Youth view Center at YSF                                                                                    |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>32,400,000</b>    | <b>24,299,000</b>    | <b>17,000,000</b>    |                                                                                                                             |
| <b>CAPITAL EXPENDITURE SOCIAL DEVELOPMENT SPORT AND CULTURE</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                                                             |
| 055100100100                                                    | 23020119  | 70421     | 03101     | 23510170 | Construction/ Provision of Recreational/ Amusement Facilities                                                   |                      | -                    | 10,000,000           | Supporting to Co-operative societies/ Social development unit.                                                              |
| 055100100100                                                    | 23010126  | 70421     | 03101     | 23510170 | Purchase of Sporting/ Gaming Equipment                                                                          | 15,000,000           | 11,250,000           | 5,000,000            | Supportting Activities/provision of sport materials & Const of Valley ball court at Senior staff quarters.                  |
| 055100100100                                                    | 23050144  | 70421     | 03101     | 23510170 | Encouragement of Attendance and Healthy Competitions in Primary Schools (School Debate, Quiz Competition, Etc.) |                      |                      | 5,000,000            | Youth football Competitions in Primary, School Debate, Quiz Competition, Etc.                                               |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>15,000,000</b>    | <b>11,250,000</b>    | <b>20,000,000</b>    |                                                                                                                             |
| <b>CAPITAL EXPENDITURE FIRE SERVICE</b>                         |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                                                             |
| 023400100100                                                    | 23010123  | 70421     | 03101     | 23510170 | Purchase of Fire Fighting Equipment                                                                             | 3,000,000            | 1,000,000            | 2,000,000            | Support to fire services                                                                                                    |
| 023400100100                                                    | 23020152  | 70421     | 03101     | 23510170 | Construction/ Provision of Boreholes                                                                            |                      | -                    | 5,000,000            | Construction/Provision of Boreholes/maintenance & repairs of official vehicles.                                             |
| 023400100100                                                    | 23030104  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Water Facilities                                                                     | 5,000,000            | 2,500,000            | 3,000,000            | Repairs of fire service office.                                                                                             |
| <b>TOTAL</b>                                                    |           |           |           |          |                                                                                                                 | <b>8,000,000</b>     | <b>3,500,000</b>     | <b>10,000,000</b>    |                                                                                                                             |
| <b>CAPITAL EXPENDITURE WATER RESOURCE AND WATER SUPPLY UNIT</b> |           |           |           |          |                                                                                                                 |                      |                      |                      |                                                                                                                             |

**YOBE STATE OF NIGERIA**  
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| ADMIN CODE                           | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                  |
|--------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                      |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                          |
| 023400100100                         | 23020152  | 70421     | 03101     | 23510170 | Construction/ Provision of Boreholes                                             | 112,000,000          | 130,000,000          | 320,000,000          | Const of solar boreholes, h/pumps across the LGAs, purchase of B/holes & H/pumps accessories/main. sinking of cement wells at LGAs, re-activation of B/holes & reticulation of pipe lines and materials. |
| 023400100100                         | 23020105  | 70421     | 03101     | 23510170 | Construction/ Provision of Water Facilities                                      | 25,000,000           | 30,500,000           | 118,499,991          | Electrifying of Gumshi B/holes and construction of 2 B/Holes & cement well, repairs materials & w/supply maintenance.                                                                                    |
| 023400100100                         | 23010147  | 70421     | 03101     | 23510170 | Purchase of Earth Moving Equipment                                               | 65,000,000           | 10,000,000           | 99,931,008           | Purchase of B\Hole accessories for daily maintenance/routine maintenance.                                                                                                                                |
| 023400100100                         | 23020172  | 70421     | 03101     | 23510170 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities | 55,000,000           | 50,000,000           | 63,000,000           | Drilling of h/pumps within 10 wards of LGAs, drilling of Solar B/holes in each of the 10 political ward                                                                                                  |
| 023400100100                         | 23010119  | 70421     | 03101     | 23510170 | Purchase of Power Generator Sets                                                 | 30,000,000           | 30,500,000           |                      | Purchase of 10 nos of 30KVA Generators (Plants).                                                                                                                                                         |
| 023400100100                         | 23030115  | 70421     | 03101     | 23510170 | Rehabilitation/ Repairs of Waterways                                             | 50,000,000           | 65,000,000           | 65,000,000           | Conversion of motorised b/holes to solar power energy Across the LGAs.                                                                                                                                   |
| <b>TOTAL</b>                         |           |           |           |          |                                                                                  | <b>337,000,000</b>   | <b>316,000,000</b>   | <b>666,430,999</b>   |                                                                                                                                                                                                          |
| <b>CAPITAL EXPENDITURE WASH UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                                                                                                          |
| 023400100100                         | 23020133  | 70421     | 03101     | 23510170 | Construction of Pour Flush Toilets in Markets/ Other Places                      |                      | -                    | 10,000,000           | construction/Provision of pour flush toilets at market/other public places                                                                                                                               |

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| ADMIN CODE                                                               | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                           | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                            |
|--------------------------------------------------------------------------|-----------|-----------|-----------|----------|----------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------|
|                                                                          |           |           |           |          |                                                                                  | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                    |
| 023400100100                                                             | 23020172  | 70421     | 03101     | 23510170 | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities |                      | -                    | 5,000,000            | Drilling of Borehole for Nursery Plants and Overhead Tank in various Communities                                   |
| 023400100100                                                             | 23020101  | 70421     | 03101     | 23510170 | Construction/ Provision f Office Buildings                                       |                      | -                    | 10,000,000           | construction of one office building to wash unit oc-ordinator.                                                     |
| 023400100100                                                             | 23050247  | 70421     | 03101     | 23510170 | Other WASH Programme                                                             | 10,000,000           | 25,000,000           | 5,000,000            | Contribution to wash unit                                                                                          |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>10,000,000</b>    | <b>25,000,000</b>    | <b>30,000,000</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE ENVIRONMENT SERVICE DRAINAGE AND CULVERT UNIT</b> |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                    |
| 053500100100                                                             | 23020153  | 70421     | 03101     | 23510170 | Construction of Drainage Channels                                                | 22,000,000           | 25,000,000           | 20,000,000           | Construction of drainage at YSF main town.                                                                         |
| 053500100100                                                             | 23020139  | 70421     | 03101     | 23510170 | Construction/ Completion of Culverts/ Bridges                                    | 52,000,000           | 55,000,000           | 40,000,000           | Const of culverts & control of erosion at Maimalari, B/Jaji, Sarkin Hausawa, Ramin Isubu Kaluma, Tubori & Sunomari |
| 053500100100                                                             | 23010107  | 70421     | 03101     | 23510170 | Purchase of Trucks                                                               |                      | -                    |                      |                                                                                                                    |
| 053500100100                                                             | 23020103  | 70421     | 03101     | 23510170 | construction/provision of electricity                                            |                      | -                    |                      |                                                                                                                    |
| 053500100100                                                             | 23010130  | 70421     | 03101     | 23510170 | Purchase of Recreaional facillies                                                |                      | -                    |                      |                                                                                                                    |
| <b>TOTAL</b>                                                             |           |           |           |          |                                                                                  | <b>74,000,000</b>    | <b>80,000,000</b>    | <b>60,000,000</b>    |                                                                                                                    |
| <b>CAPITAL EXPENDITURE AND TOWN COUNTRY PLANNING UNIT</b>                |           |           |           |          |                                                                                  |                      |                      |                      |                                                                                                                    |
|                                                                          | 23020101  | 70421     | 03101     | 23510170 | Construction/ Provision of Office Buildings                                      | 16,000,000           | 20,000,000           | 19,000,000           | Const of architectural & monument at entrance to Yusufari Town                                                     |
| 023400100100                                                             | 23010101  | 70421     | 03101     | 23510170 | Purchase/ Acquisition of Land                                                    | 40,000,000           | 42,000,000           | 44,000,000           | Land Compensation, National Boarder comm Proj & proposed new equipts Proj & Layouts                                |

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| ADMIN CODE                                             | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                              |
|--------------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                        |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                      |
| 023400100100                                           | 23010157  | 70421     | 03101     | 23510170 | Purchase of Hand Craft Materials          | 11,000,000           | 6,000,000            | 14,000,000           | Purch of Architectural & drawing materials, purch of survey equipts/materials, projects design and provision of Base Map and modern town plan of Ysf |
| <b>TOTAL</b>                                           |           |           |           |          |                                           | <b>67,000,000</b>    | <b>68,000,000</b>    | <b>77,000,000</b>    |                                                                                                                                                      |
| <b>CAPITAL EXPENDITURE COMMUNITY DEVELOPMENT</b>       |           |           |           |          |                                           |                      |                      |                      |                                                                                                                                                      |
| 055100100100                                           | 23050133  | 70421     | 03101     | 23510170 | Support to Cooperative Societies          | 75,000,000           | 50,000,000           | 50,000,000           | Purch of relief materials ward development & vulnerable group IDPS/Constr to NGOs, Fadama & DONOR Agencies etc                                       |
| 055100100100                                           | 23010113  | 70421     | 03101     | 23510170 | Purchase of Computers and Accessories     |                      | -                    | 9,000,000            | procurement of Computer & accessories to the Community development unit Head.                                                                        |
| 055100100100                                           | 23010112  | 70421     | 03101     | 23510170 | Purchase of Office Furniture and Fittings | 26,000,000           | 30,000,000           | 20,000,000           | provision of Furniture & fittings/construction to MORA, YTV, NEDZAP etc & procurement of youth empowerment materials.                                |
| <b>TOTAL</b>                                           |           |           |           |          |                                           | <b>101,000,000</b>   | <b>80,000,000</b>    | <b>79,000,000</b>    |                                                                                                                                                      |
| <b>CAPITAL EXPENDITURE GENERAL ADMINISTRATION UNIT</b> |           |           |           |          |                                           |                      |                      |                      |                                                                                                                                                      |

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| ADMIN CODE   | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                                                                                  | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                                                                                                                                                                                      |
|--------------|-----------|-----------|-----------|----------|---------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              |           |           |           |          |                                                                                                         | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                                                                                                                                                                                              |
| 012500100100 | 23030131  | 70421     | 03101     | 23510170 | Renovation of Local Government Offices/ Lodges/ Quarters/ Guest Houses/ Town Halls/ Staff Canteen, Etc. | 100,000,000          | 120,000,000          | 158,000,000          | Construction of Guest house at Kumaganam, Furnishing, interlocking & Landscaping of Chairman's Official residence/fencing of District head's palace YSF, fencing and renovation of senior staff quarters/construction of two beds romms to loadge caretaker. |
| 012500100100 | 23020101  | 70421     | 03101     | 23510170 | Construction/ Provision of Office Buildings                                                             | 99,256,603           | 105,000,000          | 130,000,000          | Constr of 10 Mosque across the L/Govt, fencing of 5 grave yards across the L/Govt, fencing of central mosque YSF, renovation of Moyori out post, new out post at T/Tulo, renovation of new empowerment office to NSCDC.                                      |
| 012500100100 | 23010104  | 70421     | 03101     | 23510170 | Purchase of Motor Cycles                                                                                | 32,500,000           | 20,000,000           | 40,000,000           | Purchase of 20 Motocycles (Kasea) to councilors/15 motorcycles to youth empowerment support                                                                                                                                                                  |
| 012500100100 | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                                                                              | 99,000,000           | 125,000,000          | 135,000,000          | Purchase of 3 Toyota hilux to Security/Council Bus and conversion of Toyoya Hilix 2013-2023 Models.                                                                                                                                                          |

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| ADMIN CODE                                          | ECON CODE | FUNC CODE | FUND CODE | GEO-CODE | DETAILS OF EXPENDITURE                    | APPROVED BUDGET 2024 | ACTUAL JAN-SEPT 2024 | APPROVED BUDGET 2025 | REMARKS                                                                                       |
|-----------------------------------------------------|-----------|-----------|-----------|----------|-------------------------------------------|----------------------|----------------------|----------------------|-----------------------------------------------------------------------------------------------|
|                                                     |           |           |           |          |                                           | <b>₦</b>             | <b>₦</b>             | <b>₦</b>             |                                                                                               |
| 012500100100                                        | 23010128  | 70421     | 03101     | 23510170 | Purchase of Security Equipment            | 30,000,000           | 60,000,000           | 40,000,000           | contribution to state INEC, NPC, State University & other agencies.                           |
| 012500100100                                        | 23050261  | 70421     | 03101     | 23510170 | Training & Retraining on ICT              | 17,500,000           | 25,000,000           | 20,000,000           | Contribution to LGSC, Seminar, workshop, conference, In-service Training etc                  |
| <b>TOTAL</b>                                        |           |           |           |          |                                           | <b>378,256,603</b>   | <b>455,000,000</b>   | <b>523,000,000</b>   |                                                                                               |
| <b>CAPITAL EXPENDITURE BUDGET AND PLANNING UNIT</b> |           |           |           |          |                                           |                      |                      |                      |                                                                                               |
| 022000100100                                        | 23010113  | 70421     | 03101     | 23510170 | Purchase of Computers and Accessories     | 1,500,000            | 500,000              | 5,106,939            | Purch of Lap Top, Desk Top Computer, 3 in 1 Printer/Sound proof Gen                           |
| 022000100100                                        | 23010114  | 70421     | 03101     | 23510170 | Purchase of Computer Printers             |                      | -                    |                      | Procurement of 3 in one computer, printers and accessories.                                   |
| 022000100100                                        | 23010112  | 70421     | 03101     | 23510170 | Purchase of Office Furniture and Fittings | 3,000,000            | 4,000,000            | 6,000,000            | procurement of Office furniture, fittings and materials.                                      |
| 022000100100                                        | 23050261  | 70421     | 03101     | 23510170 | Training & Retraining on ICT              | 6,594,419            | 10,000,000           | 7,000,000            | contribution to training and retraining, workshop, seminar, in-service and service commision. |
| 022000100100                                        | 23010105  | 70421     | 03101     | 23510170 | Purchase of Motor Vehicles                | 5,500,000            | -                    | 8,000,000            | Purch of Official vehicle to the department                                                   |
| <b>TOTAL</b>                                        |           |           |           |          |                                           | <b>16,594,419</b>    | <b>14,500,000</b>    | <b>26,106,939</b>    |                                                                                               |
| <b>GRAND TOTAL</b>                                  |           |           |           |          |                                           | <b>2,126,460,055</b> | <b>1,870,045,670</b> | <b>3,598,037,947</b> |                                                                                               |