



Bade Local Government, Yobe State

BADE LOCAL GOVERNMENT 2026 APPROVED BUDGET

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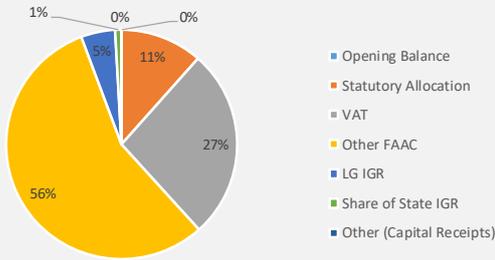
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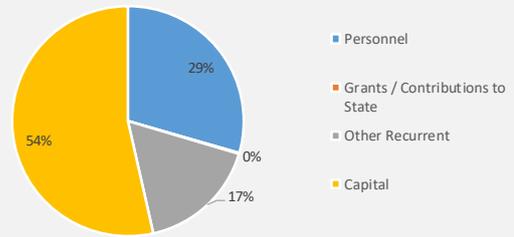
1 Budget Overview

BADE Local Government, Yobe State: 2026 Budget Overview (Original Budget)

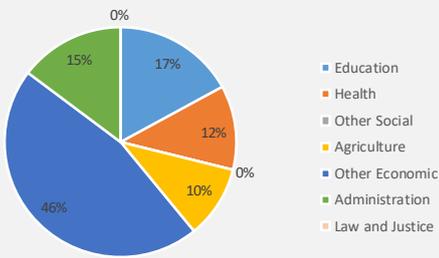
Where is the Money coming from?



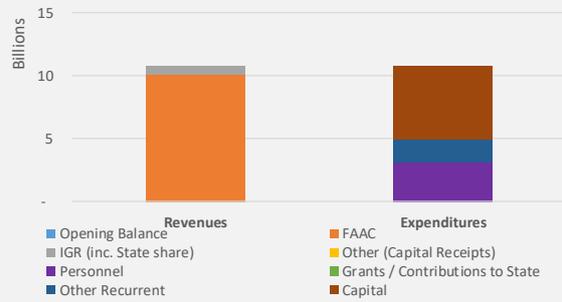
What is the Money being spent On?



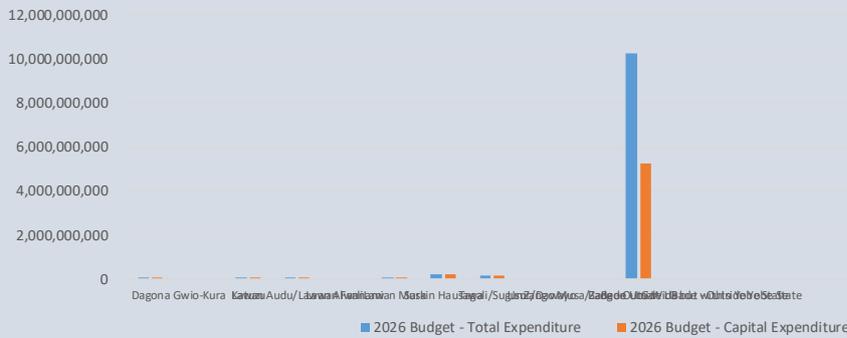
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



What Capital Projects are being Implemented (ten largest projects)?

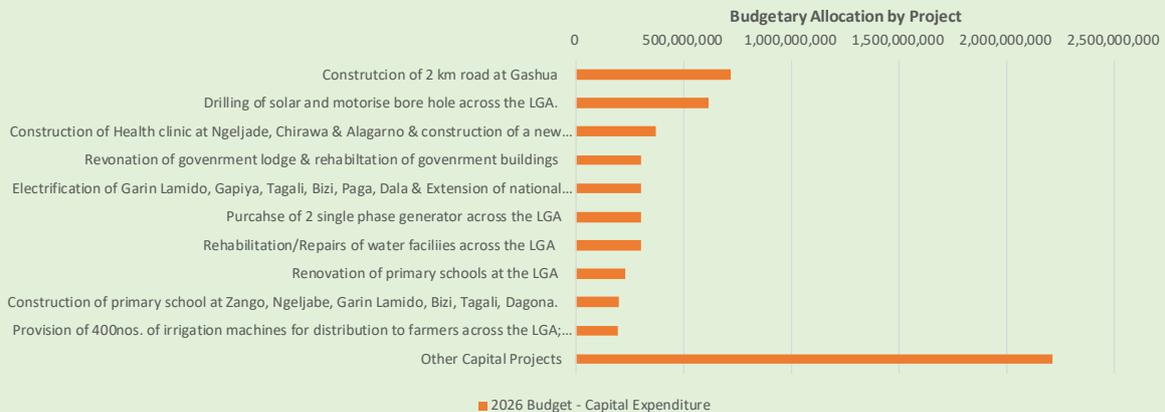


Table 1: Budget Overview

Yobe State - BADE Local Government: 2026 Budget Overview (Original Budget)		
Revenue by Economic	2026 Budget	
Opening Balance	-	
Statutory Allocation	1,233,804,494.00	
VAT	2,879,015,286.00	
Other FAAC	6,007,728,437.00	
LG IGR	511,295,451.00	
Share of State IGR	95,820,586.00	
Other (Capital Receipts)	-	
Total Revenue	10,727,664,254.00	
Expenditure by Economic	2026 Budget	
Personnel	3,161,334,285.00	
Grants / Contributions to State	14,000,000.00	
Other Recurrent	1,809,740,879.00	
Capital	5,742,589,090.00	
Total Expenditure	10,727,664,254.00	
Expenditure by Sector	2026 Budget	
Education	1,825,777,593.00	
Health	1,269,966,673.00	
Other Social	-	
Agriculture	1,098,667,279.00	
Other Economic	4,957,913,311.00	
Administration	1,575,339,398.00	
Law and Justice	-	
Total Expenditure	10,727,664,254.00	
Expenditure by Capital Project (10 Largest Projects)	Capital Expenditure	
Construction of 2 km road at Gashua	717,678,180.00	
Drilling of solar and motorise bore hole across the LGA.	615,000,000.00	
Construction of Health clinic at Ngeljade, Chirawa & Alagarno & construction of a new	370,000,000.00	
Revonation of government lodge & rehabilitation of government buildings	300,000,000.00	
Electrification of Garin Lamido, Gapiya, Tagali, Bizi, Paga, Dala & Extension of national	300,000,000.00	
Purcahse of 2 single phase generator across the LGA	300,000,000.00	
Rehabilitation/Repairs of water faciliies across the LGA	300,000,000.00	
Renovation of primary schools at the LGA	230,000,000.00	
Construction of primary school at Zango, Ngeljabe, Garin Lamido, Bizi, Tagali, Dagona.	200,000,000.00	
Provision of 400nos. of irrigation machines for distribution to farmers across the LGA;	195,000,000.00	
<i>Other Capital Projects</i>	2,214,910,910.00	
Total	5,742,589,090.00	
Expenditure by Ward	2026 Budget - Total Expenditure	
	Total Expenditure	Capital Expenditure
Dagona	35,000,000.00	35,000,000.00
Gwio-Kura	-	-
Katuzu	40,000,000.00	40,000,000.00
Lawan Audu/Lawan Alwali	20,000,000.00	20,000,000.00
Lawan Fannami	-	-
Lawan Musa	30,000,000.00	30,000,000.00
Sarkin Hausawa	205,000,000.00	205,000,000.00
Tagali/Sugum	155,000,000.00	155,000,000.00
Usur/Dawayo	-	-
Zango Musa/Zangon Umar	-	-
Bade - LG Wide	10,242,664,254.00	5,257,589,090.00
Bade - Outside LG but within Yobe Sta	-	-
Bade - Outside Yobe State	-	-
Total	10,727,664,254.00	5,742,589,090.00

Table 2 Summary Revenue and Expenditure

235301 - BADE Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,438,605,084.63	28,174,250.00	10,727,664,254.00
11 - GOVERNMENT SHARE OF FAAC	4,928,605,084.63	-	10,216,368,803.00
12 - INDEPENDENT REVENUE	510,000,000.00	28,174,250.00	511,295,451.00
Recurrent Expenditure	2,774,715,260.41	2,641,408,381.73	4,985,075,164.00
21 - PERSONNEL COSTS	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
22 - OTHER RECURRENT COSTS	1,033,770,021.61	894,573,197.43	1,823,740,879.00
Transfer to Capital Account	2,663,889,824.22	- 2,613,234,131.73	5,742,589,090.00
Capital Receipts	12,400,000.00	3,665,650.00	-
13 - AID AND GRANTS	12,400,000.00	3,665,650.00	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,630,800,000.00	299,570,500.00	5,742,589,090.00
Total Revenue (including OB)	5,451,005,084.63	31,839,900.00	10,727,664,254.00
Total Expenditure	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00

Table 3 Expenditure by MDA by Main Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,161,334,285.00	1,823,740,879.00	4,985,075,164.00	5,742,589,090.00	10,727,664,254.00
0100000000	ADMINISTRATION SECTOR	614,589,398.00	230,000,000.00	844,589,398.00	730,750,000.00	1,575,339,398.00
0110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	145,623,295.00	45,000,000.00	190,623,295.00	-	190,623,295.00
011100100100	Office of the Chairman	145,623,295.00	45,000,000.00	190,623,295.00	-	190,623,295.00
0112000000	LOCAL GOVERNMENT COUNCIL	98,991,651.00	25,000,000.00	123,991,651.00	-	123,991,651.00
011200100100	The Council	98,991,651.00	25,000,000.00	123,991,651.00	-	123,991,651.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	258,486,152.00	135,000,000.00	393,486,152.00	730,750,000.00	1,124,236,152.00
012500100100	Director of Personnel Management	165,341,802.00	30,000,000.00	195,341,802.00	60,000,000.00	255,341,802.00
012500100200	General Administration Unit	-	10,000,000.00	10,000,000.00	595,750,000.00	605,750,000.00
012500100600	Information Unit	-	10,000,000.00	10,000,000.00	40,000,000.00	50,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	40,000,000.00	40,000,000.00	20,000,000.00	60,000,000.00
012500100900	Traditional Rulers Unit	93,144,350.00	20,000,000.00	113,144,350.00	-	113,144,350.00
012500101000	Community Development Unit	-	25,000,000.00	25,000,000.00	15,000,000.00	40,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	111,488,300.00	25,000,000.00	136,488,300.00	-	136,488,300.00
016100100100	Secretary to the Local Government	111,488,300.00	25,000,000.00	136,488,300.00	-	136,488,300.00
0200000000	ECONOMIC SECTOR	967,000,621.00	1,467,740,879.00	2,434,741,500.00	3,621,839,090.00	6,056,580,590.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	158,667,279.00	420,000,000.00	578,667,279.00	520,000,000.00	1,098,667,279.00
021500100100	Department of Agriculture & Natural Resources	158,667,279.00	325,000,000.00	483,667,279.00	248,000,000.00	731,667,279.00
021500100200	Forestry Development Unit	-	-	-	55,000,000.00	55,000,000.00
021500200100	Livestock & Veterinary	-	65,000,000.00	65,000,000.00	82,000,000.00	147,000,000.00
021500200200	Fisheries Development	-	30,000,000.00	30,000,000.00	30,000,000.00	60,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	105,000,000.00	105,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	564,112,397.00	862,740,879.00	1,426,853,276.00	365,000,000.00	1,791,853,276.00
022000100100	Department of Finance & Supplies	564,112,397.00	862,740,879.00	1,426,853,276.00	365,000,000.00	1,791,853,276.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	61,876,145.00	25,000,000.00	86,876,145.00	32,500,000.00	119,376,145.00
023800100100	Budget, Planning, Research and Statistics	61,876,145.00	25,000,000.00	86,876,145.00	32,500,000.00	119,376,145.00
0234000000	DEPARTMENT OF WORKS & HOUSING	182,344,800.00	160,000,000.00	342,344,800.00	2,704,339,090.00	3,046,683,890.00
023400100100	Department of Works	182,344,800.00	30,000,000.00	212,344,800.00	867,678,180.00	1,080,022,980.00
023400100500	Fire Service Unit	-	10,000,000.00	10,000,000.00	15,000,000.00	25,000,000.00
023400100600	Town Country Planning Unit	-	-	-	121,660,910.00	121,660,910.00
023400200100	Rural Electrification	-	-	-	300,000,000.00	300,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,235,000,000.00	1,235,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	120,000,000.00	120,000,000.00	165,000,000.00	285,000,000.00
0500000000	SOCIAL SECTOR	1,579,744,266.00	126,000,000.00	1,705,744,266.00	1,390,000,000.00	3,095,744,266.00
0517000000	DEPARTMENT OF EDUCATION	1,189,777,593.00	91,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00
051700100100	Department of Education	1,189,777,593.00	91,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00
0521000000	DEPARTMENT OF HEALTH CARE	389,966,673.00	35,000,000.00	424,966,673.00	845,000,000.00	1,269,966,673.00
052100100100	Department of Health Care	389,966,673.00	35,000,000.00	424,966,673.00	845,000,000.00	1,269,966,673.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>5,451,005,084.63</i>	<i>31,839,900.00</i>	<i>10,727,664,254.00</i>
01000000000	ADMINISTRATION SECTOR	16,900,000.00	1,277,000.00	10,250,500.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	16,900,000.00	1,277,000.00	10,250,500.00
012500100100	Director of Personnel Management	16,900,000.00	1,277,000.00	10,250,500.00
02000000000	ECONOMIC SECTOR	5,434,105,084.63	30,562,900.00	10,717,413,754.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	17,700,000.00	2,324,500.00	30,545,049.00
021500100100	Department of Agriculture & Natural Resources	17,700,000.00	2,324,500.00	30,545,049.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,330,105,084.63	26,394,400.00	10,612,632,301.00
022000100100	Department of Finance & Supplies	5,330,105,084.63	26,394,400.00	10,612,632,301.00
02340000000	DEPARTMENT OF WORKS & HOUSING	86,300,000.00	1,844,000.00	74,236,404.00
023400100100	Department of Works	86,300,000.00	1,844,000.00	74,236,404.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,451,005,084.63	31,839,900.00	10,727,664,254.00
11	GOVERNMENT SHARE OF FAAC	4,928,605,084.63	-	10,216,368,803.00
1101	GOVERNMENT SHARE OF FAAC	4,928,605,084.63	-	10,216,368,803.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,277,001,317.43	-	1,329,625,080.00
11010101	Statutory Allocation	1,175,701,212.92	-	1,233,804,494.00
11010105	Receipt of Share of State IGR	101,300,104.51	-	95,820,586.00
110102	GOVERNMENT SHARE OF VAT	2,006,802,070.33	-	2,879,015,286.00
11010201	Share of VAT	2,006,802,070.33	-	2,879,015,286.00
110103	OTHER FAAC REVENUES	1,644,801,696.87	-	6,007,728,437.00
11010302	Excess Non-Oil	-	-	592,226,157.00
11010303	Exchange Gain	-	-	815,443,286.00
11010304	Ecological Fund	-	-	638,241,323.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	421,698,222.00
11010399	Other FAAC Distributions	1,644,801,696.87	-	3,540,119,449.00
12	INDEPENDENT REVENUE	510,000,000.00	28,174,250.00	511,295,451.00
1201	TAX REVENUE	110,700,000.00	4,170,200.00	142,278,995.00
120101	PERSONAL TAXES	6,900,000.00	1,124,200.00	8,150,994.00
12010101	Community Development/Poll Tax	6,900,000.00	1,124,200.00	8,150,994.00
120103	OTHER TAXES	103,800,000.00	3,046,000.00	134,128,001.00
12010306	Development Tax/Levy	1,500,000.00	300,000.00	1,783,732.00
12010308	Livestock Tax	2,300,000.00	350,000.00	2,261,000.00
12010309	Other Service Taxes	4,200,000.00	1,710,000.00	16,095,170.00
12010312	Property Tax	95,800,000.00	686,000.00	113,988,099.00
1202	NON-TAX REVENUE	399,300,000.00	24,004,050.00	369,016,456.00
120201	LICENCES - GENERAL	1,200,000.00	462,000.00	3,065,097.00
12020137	Trade Permit Licences	1,200,000.00	462,000.00	3,065,097.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120204	FEES - GENERAL	32,500,000.00	3,818,500.00	50,603,424.00
12020460	Building Plan Approval Fees	5,600,000.00	639,000.00	7,556,275.00
12020461	Title Transfer Fees	3,200,000.00	579,000.00	4,123,450.00
12020486	Abattoir/Slaughterhouse/Meat Fees	4,700,000.00	1,105,500.00	15,398,499.00
12020492	Irrigation Scheme Fees/Charges	10,700,000.00	869,000.00	12,885,550.00
12020499	Other Fees	8,300,000.00	626,000.00	10,639,650.00
120207	EARNINGS - GENERAL	161,600,000.00	4,700,000.00	56,090,979.00
12020711	Earnings from Commercial/Industrial Activities	27,900,000.00	653,000.00	6,368,421.00
12020724	Earnings from Markets	46,200,000.00	869,000.00	8,378,189.00
12020725	Earnings from Motor Parks	31,800,000.00	872,000.00	10,335,187.00
12020726	Earnings from Shops and Shopping Centres	24,700,000.00	1,880,000.00	13,952,503.00
12020727	Earnings from Transport Services (Mass Transits)	31,000,000.00	426,000.00	17,056,679.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	50,700,000.00	3,132,000.00	24,963,855.00
12020801	Rent on Government Quarters	16,900,000.00	1,277,000.00	10,250,500.00
12020803	Rent on Government Buildings	33,800,000.00	1,855,000.00	14,713,355.00
120209	RENT ON LAND & OTHERS - GENERAL	75,300,000.00	2,246,000.00	66,121,208.00
12020905	Lease Rental	3,500,000.00	872,000.00	5,945,772.00
12020906	Rents on Government Properties	25,300,000.00	1,174,000.00	14,675,436.00
12020908	Ground Rent	46,500,000.00	200,000.00	45,500,000.00
120210	REPAYMENTS - GENERAL	61,700,000.00	5,316,550.00	112,387,259.00
12021011	Refunds	61,700,000.00	5,316,550.00	112,387,259.00
120211	INVESTMENT INCOME	2,500,000.00	679,000.00	11,901,247.00
12021102	Dividend Received	2,500,000.00	679,000.00	11,901,247.00
120212	INTEREST EARNED	13,800,000.00	3,650,000.00	43,883,387.00
12021202	Bicycle Advances - Interest	5,500,000.00	1,200,000.00	12,579,382.00
12021205	Interest on Housing Loan	2,300,000.00	750,000.00	5,471,570.00
12021207	Interest on Loans to LGAs	3,400,000.00	900,000.00	11,856,100.00
12021208	Interest on Loans to Government Owned Companies	2,600,000.00	800,000.00	13,976,335.00
13	AID AND GRANTS	12,400,000.00	3,665,650.00	-
1302	GRANTS	12,400,000.00	3,665,650.00	-
130201	DOMESTIC GRANTS	12,400,000.00	3,665,650.00	-
13020101	Current Grants from FGN	6,600,000.00	2,300,500.00	-
13020104	Current Grants from State Government	5,800,000.00	1,365,150.00	-

2.C Capital Receipts

Table 6: Capital Receipts by Item

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts		12,400,000.00	3,665,650.00	-
0	13020101 - Current Grants from FGN	6,600,000.00	2,300,500.00	-
0	13020104 - Current Grants from State Government	5,800,000.00	1,365,150.00	-

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>10,727,664,254.00</i>
01	FEDERATION ACCOUNT	10,216,368,803.00
011	FAAC DIRECT ALLOCATION	10,216,368,803.00
01101	FAAC Direct Allocation	10,216,368,803.00
02	CONSOLIDATED REVENUE FUND	511,295,451.00
021	MAIN ENVELOP	511,295,451.00
02101	Main Envelop - Budgetary Allocation	511,295,451.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>5,405,515,260.41</i>	<i>2,940,978,881.73</i>	<i>10,727,664,254.00</i>
01000000000	ADMINISTRATION SECTOR	658,488,694.95	522,141,413.15	1,575,339,398.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	100,620,846.81	114,398,564.55	190,623,295.00
011100100100	Office of the Chairman	100,620,846.81	114,398,564.55	190,623,295.00
01120000000	LOCAL GOVERNMENT COUNCIL	51,654,813.54	105,141,151.00	123,991,651.00
011200100100	The Council	51,654,813.54	105,141,151.00	123,991,651.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	462,436,999.20	228,044,233.34	1,124,236,152.00
012500100100	Director of Personnel Management	89,992,369.55	110,975,340.99	255,341,802.00
012500100200	General Administration Unit	280,100,000.00	27,000,000.00	605,750,000.00
012500100600	Information Unit	7,700,000.00	-	50,000,000.00
012500100700	Social Development, Youth, Sports and Culture	24,900,000.00	2,500,000.00	60,000,000.00
012500100900	Traditional Rulers Unit	46,444,629.65	82,568,892.35	113,144,350.00
012500101000	Community Development Unit	13,300,000.00	5,000,000.00	40,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	43,776,035.41	74,557,464.26	136,488,300.00
016100100100	Secretary to the Local Government	43,776,035.41	74,557,464.26	136,488,300.00
02000000000	ECONOMIC SECTOR	3,107,213,332.75	1,480,665,389.36	6,056,580,590.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	587,504,989.77	181,854,260.00	1,098,667,279.00
021500100100	Department of Agriculture & Natural Resources	420,604,989.77	149,483,870.00	731,667,279.00
021500100200	Forestry Development Unit	23,800,000.00	-	55,000,000.00
021500200100	Livestock & Veterinary	81,500,000.00	32,370,390.00	147,000,000.00
021500200200	Fisheries Development	23,700,000.00	-	60,000,000.00
021500300400	Home Economic and Manufacturing	37,900,000.00	-	105,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	827,329,777.31	869,600,452.02	1,791,853,276.00
022000100100	Department of Finance & Supplies	827,329,777.31	869,600,452.02	1,791,853,276.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	55,354,811.80	56,615,813.34	119,376,145.00
023800100100	Budget, Planning, Research and Statistics	55,354,811.80	56,615,813.34	119,376,145.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,637,023,753.87	372,594,864.00	3,046,683,890.00
023400100100	Department of Works	866,223,753.87	194,390,714.00	1,080,022,980.00
023400100500	Fire Service Unit	6,300,000.00	-	25,000,000.00
023400100600	Town Country Planning Unit	47,300,000.00	8,200,000.00	121,660,910.00
023400200100	Rural Electrification	135,200,000.00	4,035,500.00	300,000,000.00
023400300100	Water Resource & Water Supply	468,300,000.00	153,000,000.00	1,235,000,000.00
023400400100	Environment Service, Drainage and Culvert	113,700,000.00	12,968,650.00	285,000,000.00
05000000000	SOCIAL SECTOR	1,639,813,232.71	938,172,079.22	3,095,744,266.00
05170000000	DEPARTMENT OF EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
051700100100	Department of Education	990,863,591.88	722,181,333.30	1,825,777,593.00
05210000000	DEPARTMENT OF HEALTH CARE	648,949,640.82	215,990,745.92	1,269,966,673.00
052100100100	Department of Health Care	648,949,640.82	215,990,745.92	1,269,966,673.00

Table 9: Personnel Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,740,945,238.80</i>	<i>1,746,835,184.30</i>	<i>3,161,334,285.00</i>
01000000000	ADMINISTRATION SECTOR	276,688,694.95	445,964,413.15	614,589,398.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	78,720,846.81	98,206,064.55	145,623,295.00
011100100100	Office of the Chairman	78,720,846.81	98,206,064.55	145,623,295.00
01120000000	LOCAL GOVERNMENT COUNCIL	43,554,813.54	98,991,651.00	98,991,651.00
011200100100	The Council	43,554,813.54	98,991,651.00	98,991,651.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	121,336,999.20	182,294,233.34	258,486,152.00
012500100100	Director of Personnel Management	79,992,369.55	103,475,340.99	165,341,802.00
012500100900	Traditional Rulers Unit	41,344,629.65	78,818,892.35	93,144,350.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	33,076,035.41	66,472,464.26	111,488,300.00
016100100100	Secretary to the Local Government	33,076,035.41	66,472,464.26	111,488,300.00
02000000000	ECONOMIC SECTOR	350,343,311.14	383,702,691.93	967,000,621.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	98,004,989.77	102,523,870.00	158,667,279.00
021500100100	Department of Agriculture & Natural Resources	98,004,989.77	102,523,870.00	158,667,279.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	118,359,755.70	115,143,794.59	564,112,397.00
022000100100	Department of Finance & Supplies	118,359,755.70	115,143,794.59	564,112,397.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	20,154,811.80	51,143,813.34	61,876,145.00
023800100100	Budget, Planning, Research and Statistics	20,154,811.80	51,143,813.34	61,876,145.00
02340000000	DEPARTMENT OF WORKS & HOUSING	113,823,753.87	114,891,214.00	182,344,800.00
023400100100	Department of Works	113,823,753.87	114,891,214.00	182,344,800.00
05000000000	SOCIAL SECTOR	1,113,913,232.71	917,168,079.22	1,579,744,266.00
05170000000	DEPARTMENT OF EDUCATION	831,263,591.88	716,179,333.30	1,189,777,593.00
051700100100	Department of Education	831,263,591.88	716,179,333.30	1,189,777,593.00
05210000000	DEPARTMENT OF HEALTH CARE	282,649,640.82	200,988,745.92	389,966,673.00
052100100100	Department of Health Care	282,649,640.82	200,988,745.92	389,966,673.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,033,770,021.61</i>	<i>894,573,197.43</i>	<i>1,823,740,879.00</i>
01000000000	ADMINISTRATION SECTOR	91,200,000.00	49,177,000.00	230,000,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	21,900,000.00	16,192,500.00	45,000,000.00
011100100100	Office of the Chairman	21,900,000.00	16,192,500.00	45,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	8,100,000.00	6,149,500.00	25,000,000.00
011200100100	The Council	8,100,000.00	6,149,500.00	25,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	50,500,000.00	18,750,000.00	135,000,000.00
012500100100	Director of Personnel Management	10,000,000.00	7,500,000.00	30,000,000.00
012500100200	General Administration Unit	2,900,000.00	-	10,000,000.00
012500100600	Information Unit	2,900,000.00	-	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	20,100,000.00	2,500,000.00	40,000,000.00
012500100900	Traditional Rulers Unit	5,100,000.00	3,750,000.00	20,000,000.00
012500101000	Community Development Unit	9,500,000.00	5,000,000.00	25,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,700,000.00	8,085,000.00	25,000,000.00
016100100100	Secretary to the Local Government	10,700,000.00	8,085,000.00	25,000,000.00
02000000000	ECONOMIC SECTOR	883,670,021.61	831,892,197.43	1,467,740,879.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	252,000,000.00	61,630,390.00	420,000,000.00
021500100100	Department of Agriculture & Natural Resources	199,400,000.00	29,260,000.00	325,000,000.00
021500200100	Livestock & Veterinary	43,100,000.00	32,370,390.00	65,000,000.00
021500200200	Fisheries Development	9,500,000.00	-	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	552,270,021.61	746,956,657.43	862,740,879.00
022000100100	Department of Finance & Supplies	552,270,021.61	746,956,657.43	862,740,879.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	10,200,000.00	5,472,000.00	25,000,000.00
023800100100	Budget, Planning, Research and Statistics	10,200,000.00	5,472,000.00	25,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	69,200,000.00	17,833,150.00	160,000,000.00
023400100100	Department of Works	10,000,000.00	7,499,500.00	30,000,000.00
023400100500	Fire Service Unit	2,400,000.00	-	10,000,000.00
023400400100	Environment Service, Drainage and Culvert	56,800,000.00	10,333,650.00	120,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
05000000000	SOCIAL SECTOR	58,900,000.00	13,504,000.00	126,000,000.00
05170000000	DEPARTMENT OF EDUCATION	46,000,000.00	6,002,000.00	91,000,000.00
051700100100	Department of Education	46,000,000.00	6,002,000.00	91,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	12,900,000.00	7,502,000.00	35,000,000.00
052100100100	Department of Health Care	12,900,000.00	7,502,000.00	35,000,000.00

Table 11: Capital Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,630,800,000.00</i>	<i>299,570,500.00</i>	<i>5,742,589,090.00</i>
01000000000	ADMINISTRATION SECTOR	290,600,000.00	27,000,000.00	730,750,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	290,600,000.00	27,000,000.00	730,750,000.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	277,200,000.00	27,000,000.00	595,750,000.00
012500100600	Information Unit	4,800,000.00	-	40,000,000.00
012500100700	Social Development, Youth, Sports and Culture	4,800,000.00	-	20,000,000.00
012500101000	Community Development Unit	3,800,000.00	-	15,000,000.00
02000000000	ECONOMIC SECTOR	1,873,200,000.00	265,070,500.00	3,621,839,090.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	237,500,000.00	17,700,000.00	520,000,000.00
021500100100	Department of Agriculture & Natural Resources	123,200,000.00	17,700,000.00	248,000,000.00
021500100200	Forestry Development Unit	23,800,000.00	-	55,000,000.00
021500200100	Livestock & Veterinary	38,400,000.00	-	82,000,000.00
021500200200	Fisheries Development	14,200,000.00	-	30,000,000.00
021500300400	Home Economic and Manufacturing	37,900,000.00	-	105,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	156,700,000.00	7,500,000.00	365,000,000.00
022000100100	Department of Finance & Supplies	156,700,000.00	7,500,000.00	365,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	25,000,000.00	-	32,500,000.00
023800100100	Budget, Planning, Research and Statistics	25,000,000.00	-	32,500,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,454,000,000.00	239,870,500.00	2,704,339,090.00
023400100100	Department of Works	742,400,000.00	72,000,000.00	867,678,180.00
023400100500	Fire Service Unit	3,900,000.00	-	15,000,000.00
023400100600	Town Country Planning Unit	47,300,000.00	8,200,000.00	121,660,910.00
023400200100	Rural Electrification	135,200,000.00	4,035,500.00	300,000,000.00
023400300100	Water Resource & Water Supply	468,300,000.00	153,000,000.00	1,235,000,000.00
023400400100	Environment Service, Drainage and Culvert	56,900,000.00	2,635,000.00	165,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
05000000000	SOCIAL SECTOR	467,000,000.00	7,500,000.00	1,390,000,000.00
05170000000	DEPARTMENT OF EDUCATION	113,600,000.00	-	545,000,000.00
051700100100	Department of Education	113,600,000.00	-	545,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	353,400,000.00	7,500,000.00	845,000,000.00
052100100100	Department of Health Care	353,400,000.00	7,500,000.00	845,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00
21	PERSONNEL COSTS	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
2101	SALARY	1,740,945,238.80	1,746,835,184.30	2,790,254,285.00
210101	SALARIES AND WAGES	1,740,945,238.80	1,746,835,184.30	2,790,254,285.00
21010101	Consolidated Salary	1,740,945,238.80	1,746,835,184.30	2,790,254,285.00
2102	ALLOWANCES & SOCIAL CONTRIBUTION	-	-	1,080,000.00
210201	ALLOWANCES	-	-	1,080,000.00
21020101	Non-Regular Allowances	-	-	1,080,000.00
2103	SOCIAL BENEFITS	-	-	370,000,000.00
210301	SOCIAL BENEFITS	-	-	370,000,000.00
21030101	Gratuity	-	-	120,000,000.00
21030102	Pension	-	-	250,000,000.00
22	OTHER RECURRENT COSTS	1,033,770,021.61	894,573,197.43	1,823,740,879.00
2202	OVERHEAD COSTS	856,570,021.61	861,050,197.43	1,514,740,879.00
220201	TRANSPORT & TRAVEL - GENERAL	29,800,000.00	11,432,000.00	63,100,000.00
22020101	Local Transport & Traveling - Training	14,600,000.00	11,337,500.00	30,000,000.00
22020102	Local Transport & Traveling - Others	15,200,000.00	94,500.00	33,100,000.00
220202	UTILITIES - GENERAL	7,700,000.00	5,799,500.00	42,900,000.00
22020201	Electricity Charges	200,000.00	150,000.00	300,000.00
22020202	Telephone Charges	2,000,000.00	1,462,500.00	18,800,000.00
22020211	Other Utility Charges	5,500,000.00	4,187,000.00	23,800,000.00
220203	MATERIALS & SUPPLIES- GENERAL	94,600,000.00	50,858,390.00	133,600,000.00
22020301	Office Stationaries/Computer Consumables	12,800,000.00	9,661,000.00	23,300,000.00
22020305	Printing of Non-Security Documents	10,400,000.00	7,575,000.00	15,700,000.00
22020307	Drugs/Laboratory/Medical Supplies	43,900,000.00	32,970,390.00	66,600,000.00
22020309	Uniforms & Other Clothing	7,700,000.00	-	15,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	652,000.00	3,000,000.00
22020314	Procurement of Seeds & Seedlings	19,000,000.00	-	10,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	33,000,000.00	20,698,500.00	80,400,000.00
22020401	Maintenance of Motor Vehicle	6,500,000.00	900,000.00	22,200,000.00
22020402	Maintenance of Office Furniture	10,500,000.00	7,797,500.00	24,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,200,000.00	8,406,500.00	25,000,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	375,000.00	1,200,000.00
22020405	Maintenance of Plants/Generators	500,000.00	332,500.00	1,000,000.00
22020406	Other Maintenance Services	2,300,000.00	1,762,000.00	4,000,000.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,125,000.00	3,000,000.00
220205	TRAINING- GENERAL	14,300,000.00	6,750,000.00	32,500,000.00
22020501	Local Training	14,300,000.00	6,750,000.00	32,500,000.00
220206	OTHER SERVICES- GENERAL	56,800,000.00	10,333,650.00	120,000,000.00
22020605	Cleaning & Fumigation Services	56,800,000.00	10,333,650.00	120,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,200,000.00	6,700,000.00	34,700,000.00
22020701	Financial Consulting	1,900,000.00	1,425,000.00	13,500,000.00
22020702	Information Technology Consulting	1,000,000.00	750,000.00	2,000,000.00
22020704	Engineering Services	300,000.00	225,000.00	700,000.00
22020706	Surveying Services	6,000,000.00	4,300,000.00	18,500,000.00
220209	FINANCIAL CHARGES - GENERAL	1,200,000.00	840,000.00	15,300,000.00
22020901	Bank Charges (other than Interest)	1,200,000.00	840,000.00	15,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	609,970,021.61	747,638,157.43	992,240,879.00
22021001	Refreshment & Meals	6,600,000.00	4,827,000.00	17,500,000.00
22021007	Welfare Packages	7,000,000.00	4,652,750.00	18,000,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	750,750.00	3,000,000.00
22021009	Sporting Activities	4,800,000.00	-	10,000,000.00
22021016	Anniversaries/Celebrations	15,200,000.00	-	45,000,000.00
22021017	Tuition, Registration & Exam Fees	37,900,000.00	-	66,000,000.00
22021041	Miscellaneous/Contingency	537,470,021.61	737,407,657.43	832,740,879.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	163,000,000.00	33,523,000.00	249,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	163,000,000.00	33,523,000.00	249,000,000.00
22040101	Grants to Other Governments	11,500,000.00	7,500,000.00	14,000,000.00
22040109	Grants to Communities/NGOs	151,500,000.00	26,023,000.00	235,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2205	SUBSIDIES GENERAL	14,200,000.00	-	60,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	14,200,000.00	-	60,000,000.00
22050106	Agricultural Inputs Subsidy	14,200,000.00	-	60,000,000.00
23	CAPITAL EXPENDITURES	2,630,800,000.00	299,570,500.00	5,742,589,090.00
2301	FIXED ASSET PURCHASED	645,700,000.00	54,400,000.00	1,559,160,910.00
230101	PURCHASE OF FIXED ASSET- GENERAL	645,700,000.00	54,400,000.00	1,559,160,910.00
23010101	Purchase / Acquisition of Land	47,300,000.00	8,200,000.00	121,660,910.00
23010104	Purchase of Motor Cycles	-	-	10,000,000.00
23010105	Purchase of Motor Vehicles	162,900,000.00	-	230,000,000.00
23010108	Purchase of Buses	85,200,000.00	-	120,000,000.00
23010112	Purchase of Office Furniture and Fittings	29,700,000.00	-	97,500,000.00
23010113	Purchase of Computers and Accessories	5,300,000.00	-	10,000,000.00
23010114	Purchase of Computer Printers	3,400,000.00	-	5,000,000.00
23010119	Purchase of Power Generating Set	42,600,000.00	25,000,000.00	300,000,000.00
23010122	Purchase of Health / Medical Equipment	9,500,000.00	7,500,000.00	140,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	-	-	50,000,000.00
23010127	Purchase of Agricultural Equipment	134,600,000.00	13,700,000.00	230,000,000.00
23010129	Purchase of Industrial Equipment	37,900,000.00	-	105,000,000.00
23010139	Purchase of Ambulance	37,900,000.00	-	20,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	9,500,000.00	-	15,000,000.00
23010144	Purchase of Forestry Equipment	4,800,000.00	-	10,000,000.00
23010148	Purchase of School Furniture & Fittings	23,700,000.00	-	65,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	1,900,000.00	-	5,000,000.00
23010151	Purchase of Tricycle (Keke)	9,500,000.00	-	25,000,000.00
2302	CONSTRUCTION/ PROVISION	1,603,300,000.00	108,170,500.00	2,983,428,180.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,603,300,000.00	108,170,500.00	2,983,428,180.00
23020102	Construction/ Provision of Residential Buildings	142,400,000.00	27,000,000.00	195,750,000.00
23020103	Construction/ Provision of Electricity	135,200,000.00	4,035,500.00	300,000,000.00
23020105	Construction/ Provision of Water Facilities	300,300,000.00	-	620,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	89,900,000.00	-	370,000,000.00
23020107	Construction/ Provision of Public Schools	56,800,000.00	-	200,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020114	Construction/ Provision of Roads & Bridges	662,000,000.00	-	717,678,180.00
23020118	Construction/ Provision of Infrastructure	28,800,000.00	5,000,000.00	100,000,000.00
23020119	Construction/ Provision of Recreational Facilities	2,900,000.00	-	35,000,000.00
23020128	Construction/ Provision of Other Buildings	52,500,000.00	-	80,000,000.00
23020130	Construction/ Provision of Culverts	52,100,000.00	135,000.00	155,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	80,400,000.00	72,000,000.00	190,000,000.00
23020143	Construction/ Provision of Refuse Collection/Waste Disposal Site	-	-	20,000,000.00
2303	REHABILITATION/ REPAIRS	334,300,000.00	133,000,000.00	1,122,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	334,300,000.00	133,000,000.00	1,122,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building	66,200,000.00	-	300,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	108,800,000.00	128,000,000.00	300,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	37,900,000.00	-	72,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	33,100,000.00	-	230,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	28,400,000.00	-	15,000,000.00
23030124	Rehabilitation/ Repairs of Markets/ Parks	37,900,000.00	2,500,000.00	135,000,000.00
23030131	Rehabilitation/ Repairs of Heavy-Duty Plants & Machinery	7,700,000.00	2,500,000.00	20,000,000.00
23030134	Rehabilitation/ Repairs of Abattoir	9,500,000.00	-	30,000,000.00
23030135	Rehabilitation/ Repairs of Other Infrastructure	4,800,000.00	-	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	47,500,000.00	4,000,000.00	78,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	47,500,000.00	4,000,000.00	78,000,000.00
23040101	Tree Planting	28,500,000.00	4,000,000.00	58,000,000.00
23040105	Water Pollution Prevention & Control	19,000,000.00	-	20,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>5,405,515,260.41</i>	<i>2,940,978,881.73</i>	<i>10,727,664,254.00</i>
701	GENERAL PUBLIC SERVICES	1,448,828,654.41	1,358,288,786.16	2,853,424,469.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	979,605,437.65	1,089,140,167.57	1,736,468,222.00
70111	Executive and Legislative Organs	152,275,660.35	219,539,715.55	314,614,946.00
70112	Financial and Fiscal Affairs	827,329,777.31	869,600,452.02	1,421,853,276.00
7013	GENERAL SERVICES	469,223,216.76	269,148,618.59	1,116,956,247.00
70131	General Personnel Services	370,092,369.55	137,975,340.99	861,091,802.00
70132	Overall Planning and Statistical Services	55,354,811.80	56,615,813.34	119,376,145.00
70133	Other General Services	43,776,035.41	74,557,464.26	136,488,300.00
703	PUBLIC ORDER AND SAFETY	6,300,000.00	-	25,000,000.00
7032	FIRE PROTECTION SERVICES	6,300,000.00	-	25,000,000.00
70321	Fire Protection Services	6,300,000.00	-	25,000,000.00
704	ECONOMIC AFFAIRS	1,643,928,743.64	388,480,474.00	2,650,351,169.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	587,504,989.77	181,854,260.00	1,098,667,279.00
70421	Agriculture	563,704,989.77	181,854,260.00	1,043,667,279.00
70422	Forestry	23,800,000.00	-	55,000,000.00
7043	FUEL AND ENERGY	135,200,000.00	4,035,500.00	300,000,000.00
70435	Electricity	135,200,000.00	4,035,500.00	300,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	913,523,753.87	202,590,714.00	1,201,683,890.00
70443	Construction	913,523,753.87	202,590,714.00	1,201,683,890.00
7046	COMMUNICATION	7,700,000.00	-	50,000,000.00
70461	Communication	7,700,000.00	-	50,000,000.00
705	ENVIRONMENTAL PROTECTION	113,700,000.00	12,968,650.00	285,000,000.00
7051	WASTE MANAGEMENT	113,700,000.00	12,968,650.00	285,000,000.00
70511	Waste Management	113,700,000.00	12,968,650.00	285,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	481,600,000.00	158,000,000.00	1,275,000,000.00
7062	COMMUNITY DEVELOPMENT	13,300,000.00	5,000,000.00	40,000,000.00
70621	Community Development	13,300,000.00	5,000,000.00	40,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7063	WATER SUPPLY	468,300,000.00	153,000,000.00	1,235,000,000.00
70631	Water Supply	468,300,000.00	153,000,000.00	1,235,000,000.00
707	HEALTH	648,949,640.82	215,990,745.92	1,269,966,673.00
7074	PUBLIC HEALTH SERVICES	648,949,640.82	215,990,745.92	1,269,966,673.00
70741	Public Health Services	648,949,640.82	215,990,745.92	1,269,966,673.00
708	RECREATION, CULTURE AND RELIGION	71,344,629.65	85,068,892.35	173,144,350.00
7082	CULTURAL SERVICES	46,444,629.65	82,568,892.35	113,144,350.00
70821	Cultural Services	46,444,629.65	82,568,892.35	113,144,350.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	24,900,000.00	2,500,000.00	60,000,000.00
70861	Recreation, Culture and Religion N.E.C.	24,900,000.00	2,500,000.00	60,000,000.00
709	EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
70912	Primary Education	990,863,591.88	722,181,333.30	1,825,777,593.00
710	SOCIAL PROTECTION	-	-	370,000,000.00
7102	OLD AGE	-	-	370,000,000.00
71021	Old Age	-	-	370,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
701	GENERAL PUBLIC SERVICES	373,858,632.80	533,433,128.73	777,433,590.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	240,635,416.04	312,341,510.14	438,727,343.00
70111	Executive and Legislative Organs	122,275,660.35	197,197,715.55	244,614,946.00
70112	Financial and Fiscal Affairs	118,359,755.70	115,143,794.59	194,112,397.00
7013	GENERAL SERVICES	133,223,216.76	221,091,618.59	338,706,247.00
70131	General Personnel Services	79,992,369.55	103,475,340.99	165,341,802.00
70132	Overall Planning and Statistical Services	20,154,811.80	51,143,813.34	61,876,145.00
70133	Other General Services	33,076,035.41	66,472,464.26	111,488,300.00
704	ECONOMIC AFFAIRS	211,828,743.64	217,415,084.00	341,012,079.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	98,004,989.77	102,523,870.00	158,667,279.00
70421	Agriculture	98,004,989.77	102,523,870.00	158,667,279.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	113,823,753.87	114,891,214.00	182,344,800.00
70443	Construction	113,823,753.87	114,891,214.00	182,344,800.00
707	HEALTH	282,649,640.82	200,988,745.92	389,966,673.00
7074	PUBLIC HEALTH SERVICES	282,649,640.82	200,988,745.92	389,966,673.00
70741	Public Health Services	282,649,640.82	200,988,745.92	389,966,673.00
708	RECREATION, CULTURE AND RELIGION	41,344,629.65	78,818,892.35	93,144,350.00
7082	CULTURAL SERVICES	41,344,629.65	78,818,892.35	93,144,350.00
70821	Cultural Services	41,344,629.65	78,818,892.35	93,144,350.00
709	EDUCATION	831,263,591.88	716,179,333.30	1,189,777,593.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	831,263,591.88	716,179,333.30	1,189,777,593.00
70912	Primary Education	831,263,591.88	716,179,333.30	1,189,777,593.00
710	SOCIAL PROTECTION	-	-	370,000,000.00
7102	OLD AGE	-	-	370,000,000.00
71021	Old Age	-	-	370,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,033,770,021.61</i>	<i>894,573,197.43</i>	<i>1,823,740,879.00</i>
701	GENERAL PUBLIC SERVICES	616,070,021.61	790,355,657.43	1,022,740,879.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	582,270,021.61	769,298,657.43	932,740,879.00
70111	Executive and Legislative Organs	30,000,000.00	22,342,000.00	70,000,000.00
70112	Financial and Fiscal Affairs	552,270,021.61	746,956,657.43	862,740,879.00
7013	GENERAL SERVICES	33,800,000.00	21,057,000.00	90,000,000.00
70131	General Personnel Services	12,900,000.00	7,500,000.00	40,000,000.00
70132	Overall Planning and Statistical Services	10,200,000.00	5,472,000.00	25,000,000.00
70133	Other General Services	10,700,000.00	8,085,000.00	25,000,000.00
703	PUBLIC ORDER AND SAFETY	2,400,000.00	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	2,400,000.00	-	10,000,000.00
70321	Fire Protection Services	2,400,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	264,900,000.00	69,129,890.00	460,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	252,000,000.00	61,630,390.00	420,000,000.00
70421	Agriculture	252,000,000.00	61,630,390.00	420,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,000,000.00	7,499,500.00	30,000,000.00
70443	Construction	10,000,000.00	7,499,500.00	30,000,000.00
7046	COMMUNICATION	2,900,000.00	-	10,000,000.00
70461	Communication	2,900,000.00	-	10,000,000.00
705	ENVIRONMENTAL PROTECTION	56,800,000.00	10,333,650.00	120,000,000.00
7051	WASTE MANAGEMENT	56,800,000.00	10,333,650.00	120,000,000.00
70511	Waste Management	56,800,000.00	10,333,650.00	120,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	9,500,000.00	5,000,000.00	25,000,000.00
7062	COMMUNITY DEVELOPMENT	9,500,000.00	5,000,000.00	25,000,000.00
70621	Community Development	9,500,000.00	5,000,000.00	25,000,000.00
707	HEALTH	12,900,000.00	7,502,000.00	35,000,000.00
7074	PUBLIC HEALTH SERVICES	12,900,000.00	7,502,000.00	35,000,000.00
70741	Public Health Services	12,900,000.00	7,502,000.00	35,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	25,200,000.00	6,250,000.00	60,000,000.00
7082	CULTURAL SERVICES	5,100,000.00	3,750,000.00	20,000,000.00
70821	Cultural Services	5,100,000.00	3,750,000.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,100,000.00	2,500,000.00	40,000,000.00
70861	Recreation, Culture and Religion N.E.C.	20,100,000.00	2,500,000.00	40,000,000.00
709	EDUCATION	46,000,000.00	6,002,000.00	91,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	46,000,000.00	6,002,000.00	91,000,000.00
70912	Primary Education	46,000,000.00	6,002,000.00	91,000,000.00

Table 16: Capital Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,630,800,000.00	299,570,500.00	5,742,589,090.00
701	GENERAL PUBLIC SERVICES	458,900,000.00	34,500,000.00	1,053,250,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	156,700,000.00	7,500,000.00	365,000,000.00
70112	Financial and Fiscal Affairs	156,700,000.00	7,500,000.00	365,000,000.00
7013	GENERAL SERVICES	302,200,000.00	27,000,000.00	688,250,000.00
70131	General Personnel Services	277,200,000.00	27,000,000.00	655,750,000.00
70132	Overall Planning and Statistical Services	25,000,000.00	-	32,500,000.00
703	PUBLIC ORDER AND SAFETY	3,900,000.00	-	15,000,000.00
7032	FIRE PROTECTION SERVICES	3,900,000.00	-	15,000,000.00
70321	Fire Protection Services	3,900,000.00	-	15,000,000.00
704	ECONOMIC AFFAIRS	1,167,200,000.00	101,935,500.00	1,849,339,090.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	237,500,000.00	17,700,000.00	520,000,000.00
70421	Agriculture	213,700,000.00	17,700,000.00	465,000,000.00
70422	Forestry	23,800,000.00	-	55,000,000.00
7043	FUEL AND ENERGY	135,200,000.00	4,035,500.00	300,000,000.00
70435	Electricity	135,200,000.00	4,035,500.00	300,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	789,700,000.00	80,200,000.00	989,339,090.00
70443	Construction	789,700,000.00	80,200,000.00	989,339,090.00
7046	COMMUNICATION	4,800,000.00	-	40,000,000.00
70461	Communication	4,800,000.00	-	40,000,000.00
705	ENVIRONMENTAL PROTECTION	56,900,000.00	2,635,000.00	165,000,000.00
7051	WASTE MANAGEMENT	56,900,000.00	2,635,000.00	165,000,000.00
70511	Waste Management	56,900,000.00	2,635,000.00	165,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	472,100,000.00	153,000,000.00	1,250,000,000.00
7062	COMMUNITY DEVELOPMENT	3,800,000.00	-	15,000,000.00
70621	Community Development	3,800,000.00	-	15,000,000.00
7063	WATER SUPPLY	468,300,000.00	153,000,000.00	1,235,000,000.00
70631	Water Supply	468,300,000.00	153,000,000.00	1,235,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	353,400,000.00	7,500,000.00	845,000,000.00
7074	PUBLIC HEALTH SERVICES	353,400,000.00	7,500,000.00	845,000,000.00
70741	Public Health Services	353,400,000.00	7,500,000.00	845,000,000.00
708	RECREATION, CULTURE AND RELIGION	4,800,000.00	-	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	4,800,000.00	-	20,000,000.00
70861	Recreation, Culture and Religion N.E.C.	4,800,000.00	-	20,000,000.00
709	EDUCATION	113,600,000.00	-	545,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	113,600,000.00	-	545,000,000.00
70912	Primary Education	113,600,000.00	-	545,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00
2353	YOBE NORTH	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00
235301	BADE	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00
23530101	Dagona	2,900,000.00	-	35,000,000.00
23530103	Katuzu	-	-	40,000,000.00
23530104	Lawan Audu/Lawan Alwali	4,800,000.00	-	20,000,000.00
23530106	Lawan Musa	14,200,000.00	-	30,000,000.00
23530107	Sarkin Hausawa	52,500,000.00	7,500,000.00	205,000,000.00
23530108	Tagali/Sugum	52,100,000.00	135,000.00	155,000,000.00
23530197	Bade - LG Wide	5,279,015,260.41	2,933,343,881.73	10,242,664,254.00

Table 18: Personnel Expenditure by Location Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
2353	YOBE NORTH	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
235301	BADE	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
23530197	Bade - LG Wide	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00

Table 19: Other Recurrent Expenditure by Location Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,033,770,021.61	894,573,197.43	1,823,740,879.00
2353	YOBE NORTH	1,033,770,021.61	894,573,197.43	1,823,740,879.00
235301	BADE	1,033,770,021.61	894,573,197.43	1,823,740,879.00
23530197	Bade - LG Wide	1,033,770,021.61	894,573,197.43	1,823,740,879.00

Table 20: Capital Expenditure by Location Classification

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	2,630,800,000.00	299,570,500.00	5,742,589,090.00
2353	YOBE NORTH	2,630,800,000.00	299,570,500.00	5,742,589,090.00
235301	BADE	2,630,800,000.00	299,570,500.00	5,742,589,090.00
23530101	Dagona	2,900,000.00	-	35,000,000.00
23530103	Katuzu	-	-	40,000,000.00
23530104	Lawan Audu/Lawan Alwali	4,800,000.00	-	20,000,000.00
23530106	Lawan Musa	14,200,000.00	-	30,000,000.00
23530107	Sarkin Hausawa	52,500,000.00	7,500,000.00	205,000,000.00
23530108	Tagali/Sugum	52,100,000.00	135,000.00	155,000,000.00
23530197	Bade - LG Wide	2,504,300,000.00	291,935,500.00	5,257,589,090.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235301 - BADE Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,405,515,260.41	2,940,978,881.73	10,727,664,254.00
01	AGRICULTURE	587,504,989.77	181,854,260.00	1,098,667,279.00
0101	Effective governance of the Agriculture Sector	420,604,989.77	149,483,870.00	731,667,279.00
010101	Legal, policy, regulations and standards, guidelines and protocols	420,604,989.77	149,483,870.00	731,667,279.00
0102	Development of the livestock value chain	81,500,000.00	32,370,390.00	147,000,000.00
010202	Meat processing and marketing	9,500,000.00	-	30,000,000.00
010203	Poultry, pig, and micro livestock production	62,500,000.00	32,370,390.00	90,000,000.00
010205	Animal Health and Livestock Diseases Management	9,500,000.00	-	27,000,000.00
0103	Enhancement of food production and productivity	37,900,000.00	-	105,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	37,900,000.00	-	105,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	23,700,000.00	-	60,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	23,700,000.00	-	60,000,000.00
0106	Promotion of forest resource conservation and preserva	23,800,000.00	-	55,000,000.00
010601	Forest regeneration and conservation	23,800,000.00	-	55,000,000.00
02	SOCIETAL RE-ORIENTATION	79,044,629.65	85,068,892.35	223,144,350.00
0210	Societal Re-orientation - General	79,044,629.65	85,068,892.35	223,144,350.00
021001	Societal Re-orientation - General	79,044,629.65	85,068,892.35	223,144,350.00
04	HEALTH	648,949,640.82	215,990,745.92	1,269,966,673.00
0403	Enhancement of the delivery of Essential Package of Hea	521,149,640.82	215,990,745.92	839,966,673.00
040301	Reproductive, Maternal and Neonatal Health	521,149,640.82	215,990,745.92	839,966,673.00
0405	Provision of adequate and modern health infrastructure	127,800,000.00	-	430,000,000.00
040501	Functional Health Facilities	118,300,000.00	-	415,000,000.00
040503	Facility electrification, water and sanitation	9,500,000.00	-	15,000,000.00
05	EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
0502	Increase in access, retention, and completion rate at all	877,263,591.88	722,181,333.30	1,280,777,593.00
050201	Early Childhood Care, Development and Education (ECCDE)	877,263,591.88	722,181,333.30	1,280,777,593.00

235301 - BADE Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
0504	Improved quality of teaching and learning outcomes	-	-	50,000,000.00
050402	Instructional and learning materials	-	-	50,000,000.00
0505	Adequate infrastructure at all levels	113,600,000.00	-	495,000,000.00
050501	Schools' infrastructure construction and rehabilitation	89,900,000.00	-	430,000,000.00
050502	Furnishing	23,700,000.00	-	65,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	19,600,000.00	5,000,000.00	65,000,000.00
0610	Housing and Urban Development - General	19,600,000.00	5,000,000.00	65,000,000.00
061001	Housing and Urban Development - General	19,600,000.00	5,000,000.00	65,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	113,700,000.00	12,968,650.00	285,000,000.00
0910	Environmental Improvement - General	113,700,000.00	12,968,650.00	285,000,000.00
091001	Environmental Improvement - General	113,700,000.00	12,968,650.00	285,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	468,300,000.00	153,000,000.00	1,235,000,000.00
1010	Water Resources and Rural Deve - General	468,300,000.00	153,000,000.00	1,235,000,000.00
101001	Water Resources and Rural Deve - General	468,300,000.00	153,000,000.00	1,235,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,448,828,654.41	1,358,288,786.16	2,853,424,469.00
1310	Reform of Government and Governance - General	1,448,828,654.41	1,358,288,786.16	2,853,424,469.00
131001	Reform of Government and Governance - General	1,448,828,654.41	1,358,288,786.16	2,853,424,469.00
14	POWER	135,200,000.00	4,035,500.00	300,000,000.00
1410	Power - General	135,200,000.00	4,035,500.00	300,000,000.00
141001	Power - General	135,200,000.00	4,035,500.00	300,000,000.00
17	ROAD	913,523,753.87	202,590,714.00	1,201,683,890.00
1710	Road - General	913,523,753.87	202,590,714.00	1,201,683,890.00
171001	Road - General	913,523,753.87	202,590,714.00	1,201,683,890.00
23	SOCIAL PROTECTION	-	-	370,000,000.00
2305	Social Pensions and Old Age Support	-	-	370,000,000.00
230501	Pensions Payments and Contributions	-	-	250,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235301 - BADE Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,740,945,238.80	1,746,835,184.30	3,161,334,285.00
01	AGRICULTURE	98,004,989.77	102,523,870.00	158,667,279.00
0101	Effective governance of the Agriculture Sector	98,004,989.77	102,523,870.00	158,667,279.00
010101	Legal, policy, regulations and standards, guidelines and protocols	98,004,989.77	102,523,870.00	158,667,279.00
02	SOCIETAL RE-ORIENTATION	41,344,629.65	78,818,892.35	93,144,350.00
0210	Societal Re-orientation - General	41,344,629.65	78,818,892.35	93,144,350.00
021001	Societal Re-orientation - General	41,344,629.65	78,818,892.35	93,144,350.00
04	HEALTH	282,649,640.82	200,988,745.92	389,966,673.00
0403	Enhancement of the delivery of Essential Package of Health Services	282,649,640.82	200,988,745.92	389,966,673.00
040301	Reproductive, Maternal and Neonatal Health	282,649,640.82	200,988,745.92	389,966,673.00
05	EDUCATION	831,263,591.88	716,179,333.30	1,189,777,593.00
0502	Increase in access, retention, and completion rate at all levels of education	831,263,591.88	716,179,333.30	1,189,777,593.00
050201	Early Childhood Care, Development and Education (ECCDE)	831,263,591.88	716,179,333.30	1,189,777,593.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	373,858,632.80	533,433,128.73	777,433,590.00
1310	Reform of Government and Governance - General	373,858,632.80	533,433,128.73	777,433,590.00
131001	Reform of Government and Governance - General	373,858,632.80	533,433,128.73	777,433,590.00
17	ROAD	113,823,753.87	114,891,214.00	182,344,800.00
1710	Road - General	113,823,753.87	114,891,214.00	182,344,800.00
171001	Road - General	113,823,753.87	114,891,214.00	182,344,800.00
23	SOCIAL PROTECTION	-	-	370,000,000.00
2305	Social Pensions and Old Age Support	-	-	370,000,000.00
230501	Pensions Payments and Contributions	-	-	250,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235301 - BADE Local Government, Yobe State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,033,770,021.61	894,573,197.43	1,823,740,879.00
01	AGRICULTURE	252,000,000.00	61,630,390.00	420,000,000.00
0101	Effective governance of the Agriculture Sector	199,400,000.00	29,260,000.00	325,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	199,400,000.00	29,260,000.00	325,000,000.00
0102	Development of the livestock value chain	43,100,000.00	32,370,390.00	65,000,000.00
010203	Poultry, pig, and micro livestock production	43,100,000.00	32,370,390.00	65,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	9,500,000.00	-	30,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	9,500,000.00	-	30,000,000.00
02	SOCIETAL RE-ORIENTATION	28,100,000.00	6,250,000.00	70,000,000.00
0210	Societal Re-orientation - General	28,100,000.00	6,250,000.00	70,000,000.00
021001	Societal Re-orientation - General	28,100,000.00	6,250,000.00	70,000,000.00
04	HEALTH	12,900,000.00	7,502,000.00	35,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	12,900,000.00	7,502,000.00	35,000,000.00
040301	Reproductive, Maternal and Neonatal Health	12,900,000.00	7,502,000.00	35,000,000.00
05	EDUCATION	46,000,000.00	6,002,000.00	91,000,000.00
0502	Increase in access, retention, and completion rate at all levels of education	46,000,000.00	6,002,000.00	91,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	46,000,000.00	6,002,000.00	91,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	11,900,000.00	5,000,000.00	35,000,000.00
0610	Housing and Urban Development - General	11,900,000.00	5,000,000.00	35,000,000.00
061001	Housing and Urban Development - General	11,900,000.00	5,000,000.00	35,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	56,800,000.00	10,333,650.00	120,000,000.00
0910	Environmental Improvement - General	56,800,000.00	10,333,650.00	120,000,000.00
091001	Environmental Improvement - General	56,800,000.00	10,333,650.00	120,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	616,070,021.61	790,355,657.43	1,022,740,879.00
1310	Reform of Government and Governance - General	616,070,021.61	790,355,657.43	1,022,740,879.00
131001	Reform of Government and Governance - General	616,070,021.61	790,355,657.43	1,022,740,879.00
17	ROAD	10,000,000.00	7,499,500.00	30,000,000.00
1710	Road - General	10,000,000.00	7,499,500.00	30,000,000.00
171001	Road - General	10,000,000.00	7,499,500.00	30,000,000.00

Table 24: Capital Expenditure by Programme Classification

225301 - BADE Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,630,800,000.00	299,570,500.00	5,742,589,090.00
01	AGRICULTURE	237,500,000.00	17,700,000.00	520,000,000.00
0101	Effective governance of the Agriculture Sector	123,200,000.00	17,700,000.00	248,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	123,200,000.00	17,700,000.00	248,000,000.00
0102	Development of the livestock value chain	38,400,000.00	-	82,000,000.00
010202	Meat processing and marketing	9,500,000.00	-	30,000,000.00
010203	Poultry, pig, and micro livestock production	19,400,000.00	-	25,000,000.00
010205	Animal Health and Livestock Diseases Management	9,500,000.00	-	27,000,000.00
0103	Enhancement of food production and productivity	37,900,000.00	-	105,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	37,900,000.00	-	105,000,000.00
0105	Enhancement of fisheries resources development (aqua	14,200,000.00	-	30,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	14,200,000.00	-	30,000,000.00
0106	Promotion of forest resource conservation and preserva	23,800,000.00	-	55,000,000.00
010601	Forest regeneration and conservation	23,800,000.00	-	55,000,000.00
02	SOCIETAL RE-ORIENTATION	9,600,000.00	-	60,000,000.00
0210	Societal Re-orientation - General	9,600,000.00	-	60,000,000.00
021001	Societal Re-orientation - General	9,600,000.00	-	60,000,000.00
04	HEALTH	353,400,000.00	7,500,000.00	845,000,000.00
0403	Enhancement of the delivery of Essential Package of Hea	225,600,000.00	7,500,000.00	415,000,000.00
040301	Reproductive, Maternal and Neonatal Health	225,600,000.00	7,500,000.00	415,000,000.00
0405	Provision of adequate and modern health infrastructure	127,800,000.00	-	430,000,000.00
040501	Functional Health Facilities	118,300,000.00	-	415,000,000.00
040503	Facility electrification, water and sanitation	9,500,000.00	-	15,000,000.00
05	EDUCATION	113,600,000.00	-	545,000,000.00
0504	Improved quality of teaching and learning outcomes	-	-	50,000,000.00
050402	Instructional and learning materials	-	-	50,000,000.00
0505	Adequate infrastructure at all levels	113,600,000.00	-	495,000,000.00
050501	Schools' infrastructure construction and rehabilitation	89,900,000.00	-	430,000,000.00
050502	Furnishing	23,700,000.00	-	65,000,000.00

235301 - BADE Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
06	HOUSING AND URBAN DEVELOPMENT	7,700,000.00	-	30,000,000.00
0610	Housing and Urban Development - General	7,700,000.00	-	30,000,000.00
061001	Housing and Urban Development - General	7,700,000.00	-	30,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	56,900,000.00	2,635,000.00	165,000,000.00
0910	Environmental Improvement - General	56,900,000.00	2,635,000.00	165,000,000.00
091001	Environmental Improvement - General	56,900,000.00	2,635,000.00	165,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	468,300,000.00	153,000,000.00	1,235,000,000.00
1010	Water Resources and Rural Deve - General	468,300,000.00	153,000,000.00	1,235,000,000.00
101001	Water Resources and Rural Deve - General	468,300,000.00	153,000,000.00	1,235,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	458,900,000.00	34,500,000.00	1,053,250,000.00
1310	Reform of Government and Governance - General	458,900,000.00	34,500,000.00	1,053,250,000.00
131001	Reform of Government and Governance - General	458,900,000.00	34,500,000.00	1,053,250,000.00
14	POWER	135,200,000.00	4,035,500.00	300,000,000.00
1410	Power - General	135,200,000.00	4,035,500.00	300,000,000.00
141001	Power - General	135,200,000.00	4,035,500.00	300,000,000.00
17	ROAD	789,700,000.00	80,200,000.00	989,339,090.00
1710	Road - General	789,700,000.00	80,200,000.00	989,339,090.00
171001	Road - General	789,700,000.00	80,200,000.00	989,339,090.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235301 - BADE Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,630,800,000.00	299,570,500.00	5,742,589,090.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	01250010010 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23530197 - Bade - LG Wide	-	-	60,000,000.00
purchase of motor/utilities vehicle. to the admin department	13 - REFORM OF	01250010020 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23530197 - Bade - LG Wide	66,200,000.00	-	80,000,000.00
Purchase of Office Furniture and Fittings the Admin Department Unit	13 - REFORM OF	01250010020 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23530197 - Bade - LG Wide	6,700,000.00	-	30,000,000.00
construction of new charlet at government lodge.	13 - REFORM OF	01250010020 - General Administration Unit	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23530197 - Bade - LG Wide	85,600,000.00	27,000,000.00	105,750,000.00
Construction of Police Sub-station at Gashua along Yunsufari road.	13 - REFORM OF	01250010020 - General Administration Unit	23020128 - Construction/ Provision of Other	70131 - General Personnel Services	23530197 - Bade - LG Wide	52,500,000.00	-	80,000,000.00
Revonation of government lodge & rehabilitation of government buildings	13 - REFORM OF	01250010020 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23530197 - Bade - LG Wide	66,200,000.00	-	300,000,000.00
Purchase of Information Equipment (one PAS, microphone & accessories.)	02 - SOCIETAL RE	01250010060 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23530197 - Bade - LG Wide	1,900,000.00	-	5,000,000.00
Construction of town hall at Dagona and Dawayo.	02 - SOCIETAL RE	01250010060 - Information Unit	23020119 - Construction/ Provision of Recre	70461 - Communication	23530101 - Dagona	2,900,000.00	-	35,000,000.00
Renovation of Bade Museum	02 - SOCIETAL RE	01250010070 - Social Development, Youth, Sports and	23030135 - Rehabilitation/ Repairs of Other	70861 - Recreation, Culture and Religio	23530104 - Lawan Audu/Lawan Atwali	4,800,000.00	-	20,000,000.00
Purchase of 200 plastic chairs & canopies.	06 - HOUSING AN	01250010100 - Community Development Unit	23010112 - Purchase of Office Furniture and	70621 - Community Development	23530197 - Bade - LG Wide	1,900,000.00	-	10,000,000.00
Purchase of computer set to community development unit	06 - HOUSING AN	01250010100 - Community Development Unit	23010113 - Purchase of Computers and Acc	70621 - Community Development	23530197 - Bade - LG Wide	1,900,000.00	-	5,000,000.00
Provision of 400nos. of irrigation machines for distribution to farmers across the LGA;	01 - AGRICULTUR	02150010010 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23530197 - Bade - LG Wide	113,700,000.00	13,700,000.00	195,000,000.00
Fencing of Agric Department.	01 - AGRICULTUR	02150010010 - Department of Agriculture & Natural R	23020135 - Construction/ Provision of Perim	70421 - Agriculture	23530103 - Katuzu	-	-	40,000,000.00
Tree planting in the local government	01 - AGRICULTUR	02150010010 - Department of Agriculture & Natural R	23040101 - Tree Planting	70421 - Agriculture	23530197 - Bade - LG Wide	9,500,000.00	4,000,000.00	13,000,000.00
Purchase of forestry equipment e.g. chains, poles & survey materials	01 - AGRICULTUR	02150010020 - Forestry Development Unit	23010144 - Purchase of Forestry Equipment	70422 - Forestry	23530197 - Bade - LG Wide	4,800,000.00	-	10,000,000.00
Establishment of forestry orchard across the LGA for economic development and tree	01 - AGRICULTUR	02150010020 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23530197 - Bade - LG Wide	19,000,000.00	-	45,000,000.00
Purchase of Hand tractor and accessories.	01 - AGRICULTUR	02150020010 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23530197 - Bade - LG Wide	19,400,000.00	-	25,000,000.00
Revonation of Veterinary Clinic across LGA	01 - AGRICULTUR	02150020010 - Livestock & Veterinary	23030105 - Rehabilitation/ Repairs of Hospit	70421 - Agriculture	23530197 - Bade - LG Wide	9,500,000.00	-	27,000,000.00
Renovation of slaughter house across the LGA	01 - AGRICULTUR	02150020010 - Livestock & Veterinary	23030134 - Rehabilitation/ Repairs of Abatt	70421 - Agriculture	23530197 - Bade - LG Wide	9,500,000.00	-	30,000,000.00
Renovation of fish market at Gashua.	01 - AGRICULTUR	02150020020 - Fisheries Development	23030124 - Rehabilitation/ Repairs of Marke	70421 - Agriculture	23530106 - Lawan Musa	14,200,000.00	-	30,000,000.00
Purchase of knitting and weaving machines for empowerment and Provision of a weav	01 - AGRICULTUR	02150030040 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23530197 - Bade - LG Wide	37,900,000.00	-	105,000,000.00
Purchase of Motor Vehicles for Treasury Dept	13 - REFORM OF	02200010010 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23530197 - Bade - LG Wide	14,200,000.00	-	20,000,000.00
Purchase of Mass Transits/ Buses at the LGA	13 - REFORM OF	02200010010 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23530197 - Bade - LG Wide	85,200,000.00	-	120,000,000.00
Purchase of office furniture and equipment at Secretariat	13 - REFORM OF	02200010010 - Department of Finance & Supplies	23010112 - Purchase of Office Furniture and	70112 - Financial and Fiscal Affairs	23530197 - Bade - LG Wide	4,800,000.00	-	20,000,000.00
Construction of ten 10 new gates at Gashua main market.	13 - REFORM OF	02200010010 - Department of Finance & Supplies	23020118 - Construction/ Provision of Infras	70112 - Financial and Fiscal Affairs	23530107 - Sarkin Hausawa	28,800,000.00	5,000,000.00	100,000,000.00
General renovation of Gashua main market	13 - REFORM OF	02200010010 - Department of Finance & Supplies	23030124 - Rehabilitation/ Repairs of Marke	70112 - Financial and Fiscal Affairs	23530107 - Sarkin Hausawa	23,700,000.00	2,500,000.00	105,000,000.00
Construction of 2 km road at Gashua	17 - ROAD	02340010010 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23530197 - Bade - LG Wide	662,000,000.00	-	717,678,180.00
Fencing of grave yard at sabon gari & along Fuga, Usur, Dawayo and Sugum.	17 - ROAD	02340010010 - Department of Works	23020135 - Construction/ Provision of Perim	70443 - Construction	23530197 - Bade - LG Wide	80,400,000.00	72,000,000.00	150,000,000.00
Purchase of water pump.	06 - HOUSING AN	02340010050 - Fire Service Unit	23010127 - Purchase of Agricultural Equipm	70321 - Fire Protection Services	23530197 - Bade - LG Wide	1,500,000.00	-	10,000,000.00
Construction of water reservoir	06 - HOUSING AN	02340010050 - Fire Service Unit	23020105 - Construction/ Provision of Wate	70321 - Fire Protection Services	23530197 - Bade - LG Wide	2,400,000.00	-	5,000,000.00
Land compensation in respect of various individual properties across the LGA.	17 - ROAD	02340010060 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23530197 - Bade - LG Wide	47,300,000.00	8,200,000.00	121,660,910.00
Electrification of Garin Lamido, Gapiya, Tagali, Bizi, Paga, Dala & Extension of national	14 - POWER	02340020010 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23530197 - Bade - LG Wide	135,200,000.00	4,035,500.00	300,000,000.00
Purchase of 2 single phase generator across the LGA	10 - WATER RES	02340030010 - Water Resource & Water Supply	23010119 - Purchase of Power Generating S	70631 - Water Supply	23530197 - Bade - LG Wide	42,600,000.00	25,000,000.00	300,000,000.00
Drilling of solar and motorise bore hole across the LGA.	10 - WATER RES	02340030010 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23530197 - Bade - LG Wide	297,900,000.00	-	615,000,000.00
Rehabilitation/Repairs of water facilities across the LGA	10 - WATER RES	02340030010 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23530197 - Bade - LG Wide	108,800,000.00	128,000,000.00	300,000,000.00
WASH Activities & toilet renovation	10 - WATER RES	02340030010 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Co	70631 - Water Supply	23530197 - Bade - LG Wide	19,000,000.00	-	20,000,000.00
Construction of new culvert at Tagama, Sugum and some part of Gashua town.	09 - ENVIRONMEN	02340040010 - Environment Service, Drainage and Cu	23020130 - Construction/ Provision of Culve	70511 - Waste Management	23530108 - Tagali/Sugum	52,100,000.00	135,000.00	155,000,000.00
Repairs of Tipper 911 for sanitation	09 - ENVIRONMEN	02340040010 - Environment Service, Drainage and Cu	23030131 - Rehabilitation/ Repairs of Heavy	70511 - Waste Management	23530197 - Bade - LG Wide	4,800,000.00	2,500,000.00	10,000,000.00
Purchase of Motor vehicle.	13 - REFORM OF	02380010010 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23530197 - Bade - LG Wide	6,700,000.00	-	10,000,000.00
Procurement of office furniture	13 - REFORM OF	02380010010 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23530197 - Bade - LG Wide	11,500,000.00	-	12,500,000.00
Purchase of computer	13 - REFORM OF	02380010010 - Budget, Planning, Research and Statis	23010113 - Purchase of Computers and Acc	70132 - Overall Planning and Statistical	23530197 - Bade - LG Wide	3,400,000.00	-	5,000,000.00
Purchase of printer	13 - REFORM OF	02380010010 - Budget, Planning, Research and Statis	23010114 - Purchase of Computer Printers	70132 - Overall Planning and Statistical	23530197 - Bade - LG Wide	3,400,000.00	-	5,000,000.00
Purchase of classroom furniture for pupils across the LGA.	05 - EDUCATION	05170010010 - Department of Education	23010148 - Purchase of School Furniture &	70912 - Primary Education	23530197 - Bade - LG Wide	23,700,000.00	-	65,000,000.00
Purchase of teaching and learning materials.	05 - EDUCATION	05170010010 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23530197 - Bade - LG Wide	-	-	50,000,000.00
Construction of primary school at Zango, Nqeljabe, Garin Lamido, Bizi, Tagali, Dagona.	05 - EDUCATION	05170010010 - Department of Education	23020107 - Construction/ Provision of Educa	70912 - Primary Education	23530197 - Bade - LG Wide	56,800,000.00	-	200,000,000.00
Renovation of primary schools at the LGA	05 - EDUCATION	05170010010 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23530197 - Bade - LG Wide	33,100,000.00	-	230,000,000.00
Purchase of five motor cycles	04 - HEALTH	05210010010 - Department of Health Care	23010104 - Purchase of Motor Cycles	70741 - Public Health Services	23530197 - Bade - LG Wide	-	-	10,000,000.00
Purchase of three sharon for Dawayo, Katzu, Sugum, Tagali & 4-wheel drive and depa	04 - HEALTH	05210010010 - Department of Health Care	23010105 - Purchase of Motor Vehicles	70741 - Public Health Services	23530197 - Bade - LG Wide	75,800,000.00	-	60,000,000.00
Procurement of office furniture	04 - HEALTH	05210010010 - Department of Health Care	23010112 - Purchase of Office Furniture and	70741 - Public Health Services	23530197 - Bade - LG Wide	4,800,000.00	-	25,000,000.00
Purchase of Health/ Medical Equipment	04 - HEALTH	05210010010 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23530197 - Bade - LG Wide	9,500,000.00	7,500,000.00	140,000,000.00
Purchase of ambulance	04 - HEALTH	05210010010 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23530197 - Bade - LG Wide	37,900,000.00	-	20,000,000.00
Purchase of deep freezers for cool chains room.	04 - HEALTH	05210010010 - Department of Health Care	23010142 - Purchase of Electrical/Electroni	70741 - Public Health Services	23530197 - Bade - LG Wide	9,500,000.00	-	15,000,000.00
Purchase of 4 tricycle to hard reach areas:	04 - HEALTH	05210010010 - Department of Health Care	23010151 - Purchase of Tricycle (Keke)	70741 - Public Health Services	23530197 - Bade - LG Wide	9,500,000.00	-	25,000,000.00
Construction of staff quarters at Nqelbowa, Bizi, Jigawa, Babuje, Tagali, Gwioro kura &	04 - HEALTH	05210010010 - Department of Health Care	23020102 - Construction/ Provision of Resid	70741 - Public Health Services	23530197 - Bade - LG Wide	56,800,000.00	-	90,000,000.00
Construction of Health clinic at Nqeljade, Chirawa & Alqarno & construction of a new	04 - HEALTH	05210010010 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23530197 - Bade - LG Wide	89,900,000.00	-	370,000,000.00
construction of final dump site incinerators at Gashua in two different location	04 - HEALTH	05210010010 - Department of Health Care	23020143 - Construction/ Provision of Refus	70741 - Public Health Services	23530197 - Bade - LG Wide	-	-	20,000,000.00
Renovation of Health clinic at Nqelbowa, Bizi, Jigawa, Babuje, Tagali, Gwioro kura	04 - HEALTH	05210010010 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23530197 - Bade - LG Wide	28,400,000.00	-	45,000,000.00
Renovation of PHC main office	04 - HEALTH	05210010010 - Department of Health Care	23030121 - Rehabilitation/ Repairs of Office	70741 - Public Health Services	23530197 - Bade - LG Wide	28,400,000.00	-	15,000,000.00
Repair of tractor for sanitation	04 - HEALTH	05210010010 - Department of Health Care	23030131 - Rehabilitation/ Repairs of Heavy	70741 - Public Health Services	23530197 - Bade - LG Wide	2,900,000.00	-	10,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<u>990,863,591.88</u>	<u>722,181,333.30</u>	<u>1,825,777,593.00</u>
050000000000	SOCIAL	990,863,591.88	722,181,333.30	1,825,777,593.00
051700000000	DEPARTMENT OF EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
051700100100	Department of Education	990,863,591.88	722,181,333.30	1,825,777,593.00

Table 27: Basic Education Expenditure by Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	990,863,591.88	722,181,333.30	1,825,777,593.00
2	EXPENDITURES	<u>990,863,591.88</u>	<u>722,181,333.30</u>	<u>1,825,777,593.00</u>
21	PERSONNEL COSTS	<u>831,263,591.88</u>	<u>716,179,333.30</u>	<u>1,189,777,593.00</u>
2101	SALARY	<u>831,263,591.88</u>	<u>716,179,333.30</u>	<u>1,189,777,593.00</u>
210101	SALARIES AND WAGES	<u>831,263,591.88</u>	<u>716,179,333.30</u>	<u>1,189,777,593.00</u>
21010101	Consolidated Salary	831,263,591.88	716,179,333.30	1,189,777,593.00
22	OTHER RECURRENT COSTS	<u>46,000,000.00</u>	<u>6,002,000.00</u>	<u>91,000,000.00</u>
2202	OVERHEAD COSTS	<u>44,100,000.00</u>	<u>4,502,000.00</u>	<u>89,000,000.00</u>
220201	TRANSPORT & TRAVEL - GENERAL	<u>1,300,000.00</u>	<u>975,000.00</u>	<u>3,000,000.00</u>
22020101	Local Transport & Traveling - Training	1,300,000.00	975,000.00	3,000,000.00
220202	UTILITIES - GENERAL	<u>600,000.00</u>	<u>450,000.00</u>	<u>3,000,000.00</u>
22020202	Telephone Charges	500,000.00	375,000.00	1,000,000.00
22020211	Other Utility Charges	100,000.00	75,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	<u>1,300,000.00</u>	<u>937,500.00</u>	<u>3,000,000.00</u>
22020301	Office Stationaries/Computer Consumables	600,000.00	450,000.00	2,000,000.00
22020305	Printing of Non-Security Documents	700,000.00	487,500.00	1,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	899,500.00	5,000,000.00
22020402	Maintenance of Office Furniture	600,000.00	412,500.00	2,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	487,000.00	3,000,000.00
220205	TRAINING- GENERAL	200,000.00	150,000.00	1,000,000.00
22020501	Local Training	200,000.00	150,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	700,000.00	525,000.00	3,000,000.00
22020701	Financial Consulting	200,000.00	150,000.00	1,000,000.00
22020706	Surveying Services	500,000.00	375,000.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	75,000.00	1,000,000.00
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	38,600,000.00	490,000.00	70,000,000.00
22021001	Refreshment & Meals	400,000.00	265,000.00	2,000,000.00
22021007	Welfare Packages	300,000.00	225,000.00	2,000,000.00
22021017	Tuition, Registration & Exam Fees	37,900,000.00	-	66,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	1,900,000.00	1,500,000.00	2,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	1,900,000.00	1,500,000.00	2,000,000.00
22040101	Grants to Other Governments	1,900,000.00	1,500,000.00	2,000,000.00
23	CAPITAL EXPENDITURES	113,600,000.00	-	545,000,000.00
2301	FIXED ASSET PURCHASED	23,700,000.00	-	115,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	23,700,000.00	-	115,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	-	-	50,000,000.00
23010148	Purchase of School Furniture & Fittings	23,700,000.00	-	65,000,000.00
2302	CONSTRUCTION/ PROVISION	56,800,000.00	-	200,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	56,800,000.00	-	200,000,000.00
23020107	Construction/ Provision of Public Schools	56,800,000.00	-	200,000,000.00
2303	REHABILITATION/ REPAIRS	33,100,000.00	-	230,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	33,100,000.00	-	230,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	33,100,000.00	-	230,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	990,863,591.88	722,181,333.30	1,825,777,593.00
709	EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
70912	Primary Education	990,863,591.88	722,181,333.30	1,825,777,593.00

Table 29: Basic Education Expenditure by Programme Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	990,863,591.88	722,181,333.30	1,825,777,593.00
05	EDUCATION	990,863,591.88	722,181,333.30	1,825,777,593.00
0502	Increase in access, retention, and completion ra	877,263,591.88	722,181,333.30	1,280,777,593.00
050201	Early Childhood Care, Development and Education (EC	877,263,591.88	722,181,333.30	1,280,777,593.00
0504	Improved quality of teaching and learning outco	-	-	50,000,000.00
050402	Instructional and learning materials	-	-	50,000,000.00
0505	Adequate infrastructure at all levels	113,600,000.00	-	495,000,000.00
050501	Schools' infrastructure construction and rehabilitation	89,900,000.00	-	430,000,000.00
050502	Furnishing	23,700,000.00	-	65,000,000.00

Table 30: Basic Education Capital Expenditure by MDA by Main Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Sub							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,189,777,593.00	89,000,000.00	2,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00
050000000000	SOCIAL	1,189,777,593.00	89,000,000.00	2,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00
051700000000	DEPARTMENT OF EDUCATIO	1,189,777,593.00	89,000,000.00	2,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00
051700100100	Department of Education	1,189,777,593.00	89,000,000.00	2,000,000.00	1,280,777,593.00	545,000,000.00	1,825,777,593.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	648,949,640.82	215,990,745.92	1,269,966,673.00
050000000000	SOCIAL	648,949,640.82	215,990,745.92	1,269,966,673.00
052100000000	DEPARTMENT OF HEALTH CARE	648,949,640.82	215,990,745.92	1,269,966,673.00
052100100100	Department of Health Care	648,949,640.82	215,990,745.92	1,269,966,673.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	648,949,640.82	215,990,745.92	1,269,966,673.00
2	EXPENDITURES	648,949,640.82	215,990,745.92	1,269,966,673.00
21	PERSONNEL COSTS	282,649,640.82	200,988,745.92	389,966,673.00
2101	SALARY	282,649,640.82	200,988,745.92	388,886,673.00
210101	SALARIES AND WAGES	282,649,640.82	200,988,745.92	388,886,673.00
21010101	Consolidated Salary	282,649,640.82	200,988,745.92	388,886,673.00
2102	ALLOWANCES & SOCIAL CONTRIBUTION	-	-	1,080,000.00
210201	ALLOWANCES	-	-	1,080,000.00
21020101	Non-Regular Allowances	-	-	1,080,000.00
22	OTHER RECURRENT COSTS	12,900,000.00	7,502,000.00	35,000,000.00
2202	OVERHEAD COSTS	11,000,000.00	6,002,000.00	32,500,000.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	375,000.00	3,000,000.00
22020101	Local Transport & Traveling - Training	500,000.00	375,000.00	3,000,000.00
220202	UTILITIES - GENERAL	300,000.00	187,000.00	4,000,000.00
22020202	Telephone Charges	100,000.00	75,000.00	2,000,000.00
22020211	Other Utility Charges	200,000.00	112,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	5,500,000.00	1,950,000.00	12,000,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	900,000.00	1,000,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,050,000.00	1,000,000.00
22020309	Uniforms & Other Clothing	2,900,000.00	-	10,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	1,400,000.00	1,050,000.00	3,000,000.00
22020402	Maintenance of Office Furniture	400,000.00	300,000.00	2,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	750,000.00	1,000,000.00
220205	TRAINING- GENERAL	1,500,000.00	1,125,000.00	2,500,000.00
22020501	Local Training	1,500,000.00	1,125,000.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	600,000.00	450,000.00	3,500,000.00
22020701	Financial Consulting	100,000.00	75,000.00	1,000,000.00
22020706	Surveying Services	500,000.00	375,000.00	2,500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	75,000.00	2,500,000.00
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	790,000.00	2,000,000.00
22021001	Refreshment & Meals	500,000.00	375,000.00	1,000,000.00
22021007	Welfare Packages	600,000.00	415,000.00	1,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	1,900,000.00	1,500,000.00	2,500,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	1,900,000.00	1,500,000.00	2,500,000.00
22040101	Grants to Other Governments	1,900,000.00	1,500,000.00	2,500,000.00
23	CAPITAL EXPENDITURES	353,400,000.00	7,500,000.00	845,000,000.00
2301	FIXED ASSET PURCHASED	147,000,000.00	7,500,000.00	295,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	147,000,000.00	7,500,000.00	295,000,000.00
23010104	Purchase of Motor Cycles	-	-	10,000,000.00
23010105	Purchase of Motor Vehicles	75,800,000.00	-	60,000,000.00
23010112	Purchase of Office Furniture and Fittings	4,800,000.00	-	25,000,000.00
23010122	Purchase of Health / Medical Equipment	9,500,000.00	7,500,000.00	140,000,000.00
23010139	Purchase of Ambulance	37,900,000.00	-	20,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	9,500,000.00	-	15,000,000.00
23010151	Purchase of Tricycle (Keke)	9,500,000.00	-	25,000,000.00
2302	CONSTRUCTION/ PROVISION	146,700,000.00	-	480,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	146,700,000.00	-	480,000,000.00
23020102	Construction/ Provision of Residential Buildings	56,800,000.00	-	90,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	89,900,000.00	-	370,000,000.00
23020143	Construction/ Provision of Refuse Collection/Waste Dis	-	-	20,000,000.00

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
2303	REHABILITATION/ REPAIRS	59,700,000.00	-	70,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	59,700,000.00	-	70,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	28,400,000.00	-	45,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	28,400,000.00	-	15,000,000.00
23030131	Rehabilitation/ Repairs of Heavy-Duty Plants & Machine	2,900,000.00	-	10,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<u>648,949,640.82</u>	<u>215,990,745.92</u>	<u>1,269,966,673.00</u>
707	HEALTH	648,949,640.82	215,990,745.92	1,269,966,673.00
7074	PUBLIC HEALTH SERVICES	648,949,640.82	215,990,745.92	1,269,966,673.00
70741	Public Health Services	648,949,640.82	215,990,745.92	1,269,966,673.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<u>648,949,640.82</u>	<u>215,990,745.92</u>	<u>1,269,966,673.00</u>
04	HEALTH	648,949,640.82	215,990,745.92	1,269,966,673.00
0403	Enhancement of the delivery of Essential Packa	521,149,640.82	215,990,745.92	839,966,673.00
040301	Reproductive, Maternal and Neonatal Health	521,149,640.82	215,990,745.92	839,966,673.00
0405	Provision of adequate and modern health infras	127,800,000.00	-	430,000,000.00
040501	Functional Health Facilities	118,300,000.00	-	415,000,000.00
040503	Facility electrification, water and sanitation	9,500,000.00	-	15,000,000.00

Table 35: Primary Healthcare Capital Expenditure by MDA by Main Economic Classification

235301 - BADE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subs

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>389,966,673.00</i>	<i>32,500,000.00</i>	<i>2,500,000.00</i>	<i>424,966,673.00</i>	<i>845,000,000.00</i>	<i>1,269,966,673.00</i>
050000000000	SOCIAL	389,966,673.00	32,500,000.00	2,500,000.00	424,966,673.00	845,000,000.00	1,269,966,673.00
052100000000	DEPARTMENT OF HEALTH CARE	389,966,673.00	32,500,000.00	2,500,000.00	424,966,673.00	845,000,000.00	1,269,966,673.00
052100100100	Department of Health Care	389,966,673.00	32,500,000.00	2,500,000.00	424,966,673.00	845,000,000.00	1,269,966,673.00