



Bursari Local Government, Yobe State

BURSARI LOCAL GOVERNMENT 2026 APPROVED BUDGET

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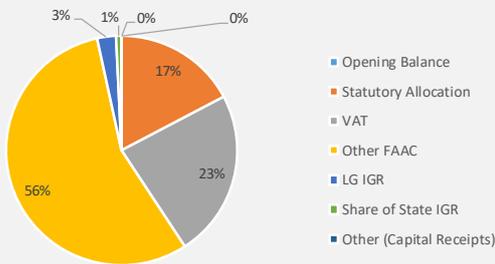
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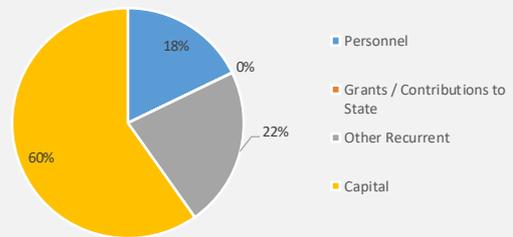
1 Budget Overview

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

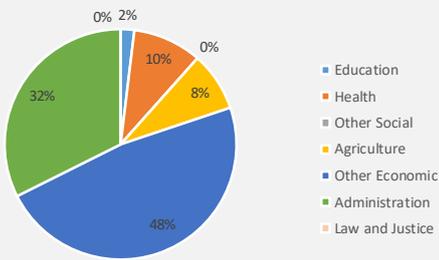
Where is the Money coming from?



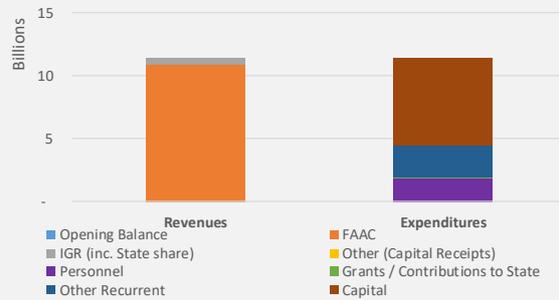
What is the Money being spent On?



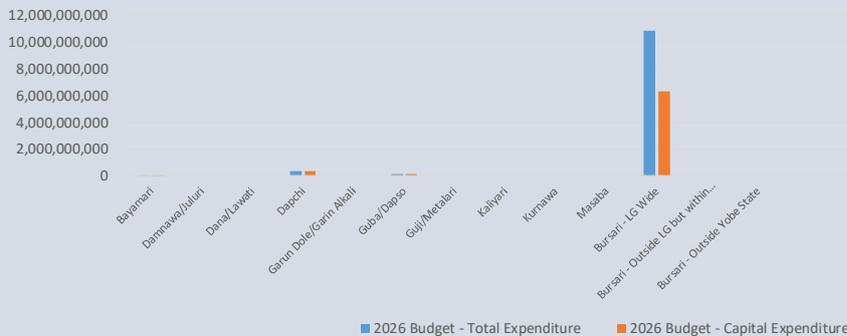
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



Table 1: Budget Overview

Yobe State - BURSARI Local Government: 2026 Budget Overview (Original Budget)					
Revenue by Economic		2026 Budget	Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure
Opening Balance	-		Completion of 2km Road at Dapchi and Construction of 2km Road from S/Gari to Guba	1,935,598,000.00	
Statutory Allocation	1,965,326,824.00		Renovation of LGA Secretariat, Chairman and Vice-Chairman	626,100,899.00	
VAT	2,685,419,200.00		Construction of 10 nos of Grave yard 2 at each ward	560,000,000.00	
Other FAAC	6,361,368,296.00		Drilling of 10 no of Solar Hybrid B/holes. Procurement of b/holes Solar Hybrid and B/hc	505,000,000.00	
LG IGR	299,748,842.00		Construction of 20 nos of Dispensary 2 at each ward and repair of Dispensary at strate	460,000,000.00	
Share of State IGR	89,866,177.00		Completion of Modern M/Park and consruction of 16 nos of Bus Stop, Construction of	312,125,000.00	
Other (Capital Receipts)	-		Purchase of 2nos of tractor mesey and 50 no Power Tillers & Purchase of set of ox- bul	246,000,000.00	
Total Revenue	11,401,729,339.00		Renovation of 3 District Head Palace	200,000,000.00	
Expenditure by Economic		2026 Budget	Construction of Event Hall at Dapchi	200,000,000.00	
Personnel	2,027,220,400.00		Purches of 2 nos of Toyota Hilux and 2 no of Zongol for security	181,500,000.00	
Grants / Contributions to State	2,500,000.00		<i>Other Capital Projects</i>	1,587,725,040.00	
Other Recurrent	2,557,960,000.00		Total	6,814,048,939.00	
Capital	6,814,048,939.00				
Total Expenditure	11,401,729,339.00				
Expenditure by Sector		2026 Budget			
Education	219,440,862.00				
Health	1,098,056,300.00				
Other Social	-				
Agriculture	943,660,340.00				
Other Economic	5,446,055,906.00				
Administration	3,694,515,931.00				
Law and Justice	-				
Total Expenditure	11,401,729,339.00				
			Expenditure by Ward		2026 Budget - Total Expenditure
				Total Expenditure	Capital Expenditure
			Bayamari	44,800,000.00	44,800,000.00
			Damnawa/Juluri	-	-
			Dana/Lawati	-	-
			Dapchi	360,000,000.00	360,000,000.00
			Garun Dole/Garin Alkali	-	-
			Guba/Dapso	118,225,000.00	118,225,000.00
			Guji/Metalari	-	-
			Kaliyari	-	-
			Kurnawa	-	-
			Masaba	-	-
			Bursari - LG Wide	10,878,704,339.00	6,291,023,939.00
			Bursari - Outside LG but within Yobe S	-	-
			Bursari - Outside Yobe State	-	-
			Total	11,401,729,339.00	6,814,048,939.00

Table 2 Summary Revenue and Expenditure

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	3,469,703,383.63	1,539,492,953.00	11,401,729,339.00
11 - GOVERNMENT SHARE OF FAAC	3,279,803,383.63	1,484,615,753.00	11,101,980,497.00
12 - INDEPENDENT REVENUE	189,900,000.00	54,877,200.00	299,748,842.00
Recurrent Expenditure	2,370,076,345.63	1,992,664,962.00	4,587,680,400.00
21 - PERSONNEL COSTS	1,019,464,944.52	785,185,850.00	2,027,220,400.00
22 - OTHER RECURRENT COSTS	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00
Transfer to Capital Account	1,099,627,038.00	- 453,172,009.00	6,814,048,939.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
Total Revenue (including OB)	3,469,703,383.63	1,539,492,953.00	11,401,729,339.00
Total Expenditure	5,239,976,345.63	3,475,882,816.00	11,401,729,339.00

Table 3 Expenditure by MDA by Main Economic Classification

235102 - BURSARI 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	2,027,220,400.00	2,560,460,000.00	4,587,680,400.00	6,814,048,939.00	11,401,729,339.00
0100000000	ADMINISTRATION SECTOR	858,712,432.00	771,702,600.00	1,630,415,032.00	2,064,100,899.00	3,694,515,931.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	187,118,562.00	47,700,000.00	234,818,562.00	-	234,818,562.00
011100100100	Office of the Chairman	187,118,562.00	47,700,000.00	234,818,562.00	-	234,818,562.00
0112000000	LOCAL GOVERNMENT COUNCIL	117,891,400.00	26,500,000.00	144,391,400.00	-	144,391,400.00
011200100100	The Council	117,891,400.00	26,500,000.00	144,391,400.00	-	144,391,400.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	431,140,900.00	664,502,000.00	1,095,642,900.00	2,064,100,899.00	3,159,743,799.00
012500100100	Director of Personnel Management	248,820,500.00	34,502,000.00	283,322,500.00	60,000,000.00	343,322,500.00
012500100200	General Administration Unit	-	300,000,000.00	300,000,000.00	1,027,600,899.00	1,327,600,899.00
012500100600	Information Unit	-	2,000,000.00	2,000,000.00	51,500,000.00	53,500,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	765,000,000.00	765,000,000.00
012500100900	Traditional Rulers Unit	182,320,400.00	26,000,000.00	208,320,400.00	-	208,320,400.00
012500101000	Community Development Unit	-	302,000,000.00	302,000,000.00	160,000,000.00	462,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	122,561,570.00	33,000,600.00	155,562,170.00	-	155,562,170.00
016100100100	Secretary to the Local Government	122,561,570.00	33,000,600.00	155,562,170.00	-	155,562,170.00
0200000000	ECONOMIC SECTOR	857,713,406.00	1,537,257,400.00	2,394,970,806.00	3,994,745,440.00	6,389,716,246.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	186,250,340.00	132,410,000.00	318,660,340.00	625,000,000.00	943,660,340.00
021500100100	Department of Agriculture & Natural Resources	186,250,340.00	100,910,000.00	287,160,340.00	246,000,000.00	533,160,340.00
021500100200	Forestry Development Unit	-	-	-	50,000,000.00	50,000,000.00
021500200100	Livestock & Veterinary	-	31,500,000.00	31,500,000.00	250,000,000.00	281,500,000.00
021500200200	Fisheries Development	-	-	-	34,000,000.00	34,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	45,000,000.00	45,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	434,942,666.00	1,361,347,400.00	1,796,290,066.00	454,335,000.00	2,250,625,066.00
022000100100	Department of Finance & Supplies	434,942,666.00	1,361,347,400.00	1,796,290,066.00	454,335,000.00	2,250,625,066.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	54,200,000.00	16,000,000.00	70,200,000.00	14,522,000.00	84,722,000.00
023800100100	Budget, Planning, Research and Statistics	54,200,000.00	16,000,000.00	70,200,000.00	14,522,000.00	84,722,000.00
0234000000	DEPARTMENT OF WORKS & HOUSING	182,320,400.00	27,500,000.00	209,820,400.00	2,900,888,440.00	3,110,708,840.00
023400100100	Department of Works	182,320,400.00	27,500,000.00	209,820,400.00	1,980,398,000.00	2,190,218,400.00
023400100500	Fire Service Unit	-	-	-	5,000,000.00	5,000,000.00
023400100600	Town Country Planning Unit	-	-	-	42,000,000.00	42,000,000.00
023400200100	Rural Electrification	-	-	-	276,990,440.00	276,990,440.00
023400300100	Water Resource & Water Supply	-	-	-	546,000,000.00	546,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	50,500,000.00	50,500,000.00
0500000000	SOCIAL SECTOR	310,794,562.00	251,500,000.00	562,294,562.00	755,202,600.00	1,317,497,162.00
0517000000	DEPARTMENT OF EDUCATION	62,738,262.00	11,500,000.00	74,238,262.00	145,202,600.00	219,440,862.00
051700100100	Department of Education	62,738,262.00	11,500,000.00	74,238,262.00	145,202,600.00	219,440,862.00
0521000000	DEPARTMENT OF HEALTH CARE	248,056,300.00	240,000,000.00	488,056,300.00	610,000,000.00	1,098,056,300.00
052100100100	Department of Health Care	248,056,300.00	240,000,000.00	488,056,300.00	610,000,000.00	1,098,056,300.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235102 - BURSARI 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>3,469,703,383.63</i>	<i>1,539,492,953.00</i>	<i>11,401,729,339.00</i>
01000000000	ADMINISTRATION SECTOR	2,600,000.00	-	2,500,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	2,600,000.00	-	2,500,000.00
012500100100	Director of Personnel Management	2,600,000.00	-	2,500,000.00
02000000000	ECONOMIC SECTOR	3,465,603,383.63	1,539,492,953.00	11,396,229,339.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	24,100,000.00	5,545,000.00	48,520,000.00
021500100100	Department of Agriculture & Natural Resources	24,100,000.00	5,545,000.00	48,520,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	3,429,903,383.63	1,530,982,953.00	11,314,999,339.00
022000100100	Department of Finance & Supplies	3,429,903,383.63	1,530,982,953.00	11,314,999,339.00
02340000000	DEPARTMENT OF WORKS & HOUSING	11,600,000.00	2,965,000.00	32,710,000.00
023400100100	Department of Works	11,600,000.00	2,965,000.00	32,710,000.00
05000000000	SOCIAL SECTOR	1,500,000.00	-	3,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	1,500,000.00	-	3,000,000.00
052100100100	Department of Health Care	1,500,000.00	-	3,000,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235102 - BURSARI 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	3,469,703,383.63	1,539,492,953.00	11,401,729,339.00
11	GOVERNMENT SHARE OF FAAC	3,279,803,383.63	1,484,615,753.00	11,101,980,497.00
1101	GOVERNMENT SHARE OF FAAC	3,279,803,383.63	1,484,615,753.00	11,101,980,497.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,396,201,440.40	-	2,055,193,001.00
11010101	Statutory Allocation	1,301,201,342.39	-	1,965,326,824.00
11010105	Receipt of Share of State IGR	95,000,098.01	-	89,866,177.00
110102	GOVERNMENT SHARE OF VAT	1,883,601,943.23	1,383,391,628.00	2,685,419,200.00
11010201	Share of VAT	1,883,601,943.23	1,383,391,628.00	2,685,419,200.00
110103	OTHER FAAC REVENUES	-	101,224,125.00	6,361,368,296.00
11010302	Excess Non-Oil	-	-	239,645,119.00
11010303	Exchange Gain	-	101,224,125.00	661,962,888.00
11010304	Ecological Fund	-	-	654,219,676.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	574,824,964.00
11010399	Other FAAC Distributions	-	-	4,230,715,649.00
12	INDEPENDENT REVENUE	189,900,000.00	54,877,200.00	299,748,842.00
1201	TAX REVENUE	36,100,000.00	200,000.00	45,070,000.00
120101	PERSONAL TAXES	9,100,000.00	-	14,650,000.00
12010101	Community Development/Poll Tax	9,100,000.00	-	14,650,000.00
120103	OTHER TAXES	27,000,000.00	200,000.00	30,420,000.00
12010306	Development Tax/Levy	6,700,000.00	-	5,420,000.00
12010308	Livestock Tax	9,700,000.00	-	10,500,000.00
12010309	Other Service Taxes	5,700,000.00	200,000.00	7,500,000.00
12010312	Property Tax	4,900,000.00	-	7,000,000.00
1202	NON-TAX REVENUE	153,800,000.00	54,677,200.00	254,678,842.00
120201	LICENCES - GENERAL	11,900,000.00	1,027,100.00	45,546,000.00
12020107	Boats & Canoe (Small Craft) Licence	100,000.00	150,000.00	1,500,000.00
12020111	Bake House Licence	1,500,000.00	-	3,000,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020113	Brick Making, etc. Licence	200,000.00	-	500,000.00
12020115	Dane Gun Licences	100,000.00	-	1,000,000.00
12020116	Cattle Dealer Licences	2,900,000.00	-	3,600,000.00
12020117	Dried Fish & Meat Licences	1,800,000.00	-	3,100,000.00
12020120	Hawker's Permits	1,500,000.00	-	2,200,000.00
12020121	Hunting Permits	300,000.00	150,000.00	1,500,000.00
12020137	Trade Permit Licences	1,200,000.00	100,000.00	4,800,000.00
12020142	Petty Traders Licences	300,000.00	210,100.00	1,000,000.00
12020144	Felling and Trees Licences	200,000.00	75,000.00	1,400,000.00
12020148	Welding Machine Licences	200,000.00	80,000.00	2,000,000.00
12020149	Electric (Radio/ Television) Workshop Licences	100,000.00	50,000.00	2,000,000.00
12020150	Blacksmith Workshop Licences	-	-	2,000,000.00
12020151	Wood Making/Carpentry Workshop Licences	100,000.00	50,000.00	6,496,000.00
12020159	Cloth Dyers Licences	100,000.00	42,000.00	750,000.00
12020161	Building Materials Licences	300,000.00	-	-
12020168	Kiosks Licences	600,000.00	-	3,600,000.00
12020177	Butchers Licences	200,000.00	120,000.00	1,500,000.00
12020179	Grinding Mill Licences	100,000.00	-	1,000,000.00
12020180	Photo Copying, Typing Institute Licences	100,000.00	-	750,000.00
12020181	Printing Press Licenses	-	-	1,850,000.00
120204	FEES - GENERAL	4,300,000.00	1,450,000.00	11,700,000.00
12020417	Contractor Registration Fees	100,000.00	-	2,000,000.00
12020427	Tender Fees	500,000.00	-	2,000,000.00
12020460	Building Plan Approval Fees	200,000.00	-	1,100,000.00
12020478	Workshop Fees	200,000.00	-	2,000,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	2,600,000.00	1,450,000.00	2,500,000.00
12020488	Refuse Collection and Disposal Fees	300,000.00	-	1,000,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	100,000.00	-	50,000.00
12020499	Other Fees	300,000.00	-	1,050,000.00
120205	FINES - GENERAL	200,000.00	-	4,120,000.00
12020503	Dislodging of Effluent/Pollution Fine	100,000.00	-	2,200,000.00
12020504	Impounding of Animal Fines	100,000.00	-	1,920,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120207	EARNINGS - GENERAL	19,100,000.00	12,045,000.00	50,000,000.00
12020724	Earnings from Markets	3,600,000.00	2,850,000.00	10,500,000.00
12020725	Earnings from Motor Parks	1,500,000.00	800,000.00	6,000,000.00
12020726	Earnings from Shops and Shopping Centres	3,100,000.00	2,010,000.00	5,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	5,300,000.00	2,785,000.00	10,500,000.00
12020728	Earnings from Tipper, Gragers and Tractors	5,600,000.00	3,600,000.00	18,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4,900,000.00	-	4,800,000.00
12020801	Rent on Government Quarters	2,600,000.00	-	2,500,000.00
12020803	Rent on Government Buildings	2,300,000.00	-	2,300,000.00
120209	RENT ON LAND & OTHERS - GENERAL	7,100,000.00	-	6,314,000.00
12020906	Rents on Government Properties	2,000,000.00	-	2,000,000.00
12020908	Ground Rent	5,100,000.00	-	4,314,000.00
120210	REPAYMENTS - GENERAL	54,200,000.00	40,155,100.00	71,200,000.00
12021011	Refunds	54,200,000.00	40,155,100.00	71,200,000.00
120211	INVESTMENT INCOME	7,800,000.00	-	17,654,232.00
12021102	Dividend Received	7,800,000.00	-	17,654,232.00
120212	INTEREST EARNED	44,300,000.00	-	43,344,610.00
12021207	Interest on Loans to LGAs	24,000,000.00	-	23,467,612.00
12021208	Interest on Loans to Government Owned Companies	20,300,000.00	-	19,876,998.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235102 - BURSARI 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		-	-	-

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235102 - BURSARI 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>11,401,729,339.00</i>
01	FEDERATION ACCOUNT	11,101,980,497.00
011	FAAC DIRECT ALLOCATION	11,101,980,497.00
01101	FAAC Direct Allocation	11,101,980,497.00
02	CONSOLIDATED REVENUE FUND	299,748,842.00
021	MAIN ENVELOP	299,748,842.00
02101	Main Envelop - Budgetary Allocation	299,748,842.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235102 - BURSARI 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>5,239,976,345.63</i>	<i>3,475,882,816.00</i>	<i>11,401,729,339.00</i>
01000000000	ADMINISTRATION SECTOR	1,256,226,136.08	1,017,262,916.00	3,694,515,931.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	126,885,652.00	100,939,236.00	234,818,562.00
011100100100	Office of the Chairman	126,885,652.00	100,939,236.00	234,818,562.00
01120000000	LOCAL GOVERNMENT COUNCIL	90,300,000.00	13,874,994.00	144,391,400.00
011200100100	The Council	90,300,000.00	13,874,994.00	144,391,400.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	947,320,937.08	830,834,028.00	3,159,743,799.00
012500100100	Director of Personnel Management	205,759,998.00	190,019,994.00	343,322,500.00
012500100200	General Administration Unit	499,200,000.00	465,877,795.00	1,327,600,899.00
012500100600	Information Unit	12,000,000.00	14,000,000.00	53,500,000.00
012500100700	Social Development, Youth, Sports and Culture	38,500,000.00	26,764,535.00	765,000,000.00
012500100900	Traditional Rulers Unit	63,760,939.08	39,270,704.00	208,320,400.00
012500101000	Community Development Unit	128,100,000.00	94,901,000.00	462,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	91,719,547.00	71,614,658.00	155,562,170.00
016100100100	Secretary to the Local Government	91,719,547.00	71,614,658.00	155,562,170.00
02000000000	ECONOMIC SECTOR	3,428,993,983.42	1,999,001,286.00	6,389,716,246.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	588,200,550.00	277,553,581.00	943,660,340.00
021500100100	Department of Agriculture & Natural Resources	348,000,550.00	183,295,412.00	533,160,340.00
021500100200	Forestry Development Unit	19,800,000.00	9,200,000.00	50,000,000.00
021500200100	Livestock & Veterinary	147,800,000.00	81,058,169.00	281,500,000.00
021500200200	Fisheries Development	25,600,000.00	-	34,000,000.00
021500300400	Home Economic and Manufacturing	47,000,000.00	4,000,000.00	45,000,000.00

235102 - BURSARI 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	1,543,722,041.11	900,265,092.00	2,250,625,066.00
022000100100	Department of Finance & Supplies	1,543,722,041.11	900,265,092.00	2,250,625,066.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	22,610,453.23	53,130,000.00	84,722,000.00
023800100100	Budget, Planning, Research and Statistics	22,610,453.23	53,130,000.00	84,722,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,274,460,939.08	768,052,613.00	3,110,708,840.00
023400100100	Department of Works	705,760,939.08	264,090,704.00	2,190,218,400.00
023400100500	Fire Service Unit	3,500,000.00	-	5,000,000.00
023400100600	Town Country Planning Unit	17,100,000.00	141,669,183.00	42,000,000.00
023400200100	Rural Electrification	136,500,000.00	13,500,000.00	276,990,440.00
023400300100	Water Resource & Water Supply	356,100,000.00	348,792,726.00	546,000,000.00
023400400100	Environment Service, Drainage and Culvert	55,500,000.00	-	50,500,000.00
05000000000	SOCIAL SECTOR	554,756,226.13	459,618,614.00	1,317,497,162.00
05170000000	DEPARTMENT OF EDUCATION	277,701,300.00	288,114,620.00	219,440,862.00
051700100100	Department of Education	277,701,300.00	288,114,620.00	219,440,862.00
05210000000	DEPARTMENT OF HEALTH CARE	277,054,926.13	171,503,994.00	1,098,056,300.00
052100100100	Department of Health Care	277,054,926.13	171,503,994.00	1,098,056,300.00

Table 9: Personnel Expenditure by Administrative Classification

235102 - BURSARI 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>1,019,464,944.52</i>	<i>785,185,850.00</i>	<i>2,027,220,400.00</i>
01000000000	ADMINISTRATION SECTOR	511,726,136.08	364,369,586.00	858,712,432.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	102,985,652.00	87,839,236.00	187,118,562.00
011100100100	Office of the Chairman	102,985,652.00	87,839,236.00	187,118,562.00
01120000000	LOCAL GOVERNMENT COUNCIL	77,000,000.00	5,774,994.00	117,891,400.00
011200100100	The Council	77,000,000.00	5,774,994.00	117,891,400.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	252,120,937.08	205,040,698.00	431,140,900.00
012500100100	Director of Personnel Management	195,559,998.00	170,119,994.00	248,820,500.00
012500100900	Traditional Rulers Unit	56,560,939.08	34,920,704.00	182,320,400.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	79,619,547.00	65,714,658.00	122,561,570.00
016100100100	Secretary to the Local Government	79,619,547.00	65,714,658.00	122,561,570.00
02000000000	ECONOMIC SECTOR	249,382,582.31	227,049,096.00	857,713,406.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	105,100,550.00	78,825,412.00	186,250,340.00
021500100100	Department of Agriculture & Natural Resources	105,100,550.00	78,825,412.00	186,250,340.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	94,510,640.00	70,882,980.00	434,942,666.00
022000100100	Department of Finance & Supplies	94,510,640.00	70,882,980.00	434,942,666.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	3,210,453.23	42,420,000.00	54,200,000.00
023800100100	Budget, Planning, Research and Statistics	3,210,453.23	42,420,000.00	54,200,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	46,560,939.08	34,920,704.00	182,320,400.00
023400100100	Department of Works	46,560,939.08	34,920,704.00	182,320,400.00
05000000000	SOCIAL SECTOR	258,356,226.13	193,767,168.00	310,794,562.00
05170000000	DEPARTMENT OF EDUCATION	145,801,300.00	109,350,974.00	62,738,262.00
051700100100	Department of Education	145,801,300.00	109,350,974.00	62,738,262.00
05210000000	DEPARTMENT OF HEALTH CARE	112,554,926.13	84,416,194.00	248,056,300.00
052100100100	Department of Health Care	112,554,926.13	84,416,194.00	248,056,300.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235102 - BURSARI 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>1,350,611,401.11</i>	<i>1,207,479,112.00</i>	<i>2,560,460,000.00</i>
01000000000	ADMINISTRATION SECTOR	301,500,000.00	311,421,000.00	771,702,600.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	23,900,000.00	13,100,000.00	47,700,000.00
011100100100	Office of the Chairman	23,900,000.00	13,100,000.00	47,700,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	13,300,000.00	8,100,000.00	26,500,000.00
011200100100	The Council	13,300,000.00	8,100,000.00	26,500,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	252,200,000.00	284,321,000.00	664,502,000.00
012500100100	Director of Personnel Management	10,200,000.00	19,900,000.00	34,502,000.00
012500100200	General Administration Unit	149,400,000.00	165,170,000.00	300,000,000.00
012500100600	Information Unit	-	-	2,000,000.00
012500100900	Traditional Rulers Unit	7,200,000.00	4,350,000.00	26,000,000.00
012500101000	Community Development Unit	85,400,000.00	94,901,000.00	302,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	12,100,000.00	5,900,000.00	33,000,600.00
016100100100	Secretary to the Local Government	12,100,000.00	5,900,000.00	33,000,600.00
02000000000	ECONOMIC SECTOR	991,811,401.11	865,508,112.00	1,537,257,400.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	62,100,000.00	47,970,000.00	132,410,000.00
021500100100	Department of Agriculture & Natural Resources	29,600,000.00	27,970,000.00	100,910,000.00
021500200100	Livestock & Veterinary	32,500,000.00	20,000,000.00	31,500,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	911,511,401.11	814,118,112.00	1,361,347,400.00
022000100100	Department of Finance & Supplies	911,511,401.11	814,118,112.00	1,361,347,400.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	11,600,000.00	450,000.00	16,000,000.00
023800100100	Budget, Planning, Research and Statistics	11,600,000.00	450,000.00	16,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	6,600,000.00	2,970,000.00	27,500,000.00
023400100100	Department of Works	6,600,000.00	2,970,000.00	27,500,000.00
05000000000	SOCIAL SECTOR	57,300,000.00	30,550,000.00	251,500,000.00
05170000000	DEPARTMENT OF EDUCATION	3,900,000.00	450,000.00	11,500,000.00
051700100100	Department of Education	3,900,000.00	450,000.00	11,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	53,400,000.00	30,100,000.00	240,000,000.00
052100100100	Department of Health Care	53,400,000.00	30,100,000.00	240,000,000.00

Table 11: Capital Expenditure by Administrative Classification

235102 - BURSARI 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>2,869,900,000.00</i>	<i>1,483,217,854.00</i>	<i>6,814,048,939.00</i>
01000000000	ADMINISTRATION SECTOR	443,000,000.00	341,472,330.00	2,064,100,899.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	443,000,000.00	341,472,330.00	2,064,100,899.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	349,800,000.00	300,707,795.00	1,027,600,899.00
012500100600	Information Unit	12,000,000.00	14,000,000.00	51,500,000.00
012500100700	Social Development, Youth, Sports and Culture	38,500,000.00	26,764,535.00	765,000,000.00
012500101000	Community Development Unit	42,700,000.00	-	160,000,000.00
02000000000	ECONOMIC SECTOR	2,187,800,000.00	906,444,078.00	3,994,745,440.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	421,000,000.00	150,758,169.00	625,000,000.00
021500100100	Department of Agriculture & Natural Resources	213,300,000.00	76,500,000.00	246,000,000.00
021500100200	Forestry Development Unit	19,800,000.00	9,200,000.00	50,000,000.00
021500200100	Livestock & Veterinary	115,300,000.00	61,058,169.00	250,000,000.00
021500200200	Fisheries Development	25,600,000.00	-	34,000,000.00
021500300400	Home Economic and Manufacturing	47,000,000.00	4,000,000.00	45,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	537,700,000.00	15,264,000.00	454,335,000.00
022000100100	Department of Finance & Supplies	537,700,000.00	15,264,000.00	454,335,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	7,800,000.00	10,260,000.00	14,522,000.00
023800100100	Budget, Planning, Research and Statistics	7,800,000.00	10,260,000.00	14,522,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,221,300,000.00	730,161,909.00	2,900,888,440.00
023400100100	Department of Works	652,600,000.00	226,200,000.00	1,980,398,000.00
023400100500	Fire Service Unit	3,500,000.00	-	5,000,000.00
023400100600	Town Country Planning Unit	17,100,000.00	141,669,183.00	42,000,000.00
023400200100	Rural Electrification	136,500,000.00	13,500,000.00	276,990,440.00
023400300100	Water Resource & Water Supply	356,100,000.00	348,792,726.00	546,000,000.00
023400400100	Environment Service, Drainage and Culvert	55,500,000.00	-	50,500,000.00
05000000000	SOCIAL SECTOR	239,100,000.00	235,301,446.00	755,202,600.00
05170000000	DEPARTMENT OF EDUCATION	128,000,000.00	178,313,646.00	145,202,600.00
051700100100	Department of Education	128,000,000.00	178,313,646.00	145,202,600.00
05210000000	DEPARTMENT OF HEALTH CARE	111,100,000.00	56,987,800.00	610,000,000.00
052100100100	Department of Health Care	111,100,000.00	56,987,800.00	610,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235102 - BURSARI 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	5,239,976,345.63	3,475,882,816.00	11,401,729,339.00
21	PERSONNEL COSTS	1,019,464,944.52	785,185,850.00	2,027,220,400.00
2101	SALARY	1,019,464,944.52	785,185,850.00	1,797,220,400.00
210101	SALARIES AND WAGES	1,019,464,944.52	785,185,850.00	1,797,220,400.00
21010101	Consolidated Salary	1,019,464,944.52	785,185,850.00	1,797,220,400.00
2103	SOCIAL BENEFITS	-	-	230,000,000.00
210301	SOCIAL BENEFITS	-	-	230,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	140,000,000.00
22	OTHER RECURRENT COSTS	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00
2202	OVERHEAD COSTS	1,131,211,401.11	944,908,112.00	2,043,750,000.00
220201	TRANSPORT & TRAVEL - GENERAL	22,900,000.00	14,490,000.00	62,500,000.00
22020101	Local Transport & Traveling - Training	12,100,000.00	12,090,000.00	37,500,000.00
22020102	Local Transport & Traveling - Others	10,800,000.00	2,400,000.00	25,000,000.00
220202	UTILITIES - GENERAL	9,500,000.00	2,450,000.00	27,500,000.00
22020202	Telephone Charges	1,700,000.00	-	-
22020211	Other Utility Charges	7,800,000.00	2,450,000.00	27,500,000.00
220203	MATERIALS & SUPPLIES- GENERAL	159,600,000.00	54,050,000.00	316,047,400.00
22020301	Office Stationaries/Computer Consumables	10,800,000.00	5,700,000.00	34,997,400.00
22020302	Books	59,700,000.00	-	1,250,000.00
22020305	Printing of Non-Security Documents	7,300,000.00	1,950,000.00	26,300,000.00
22020307	Drugs/Laboratory/Medical Supplies	64,600,000.00	35,500,000.00	239,500,000.00
22020311	Food Stuff/Catering Materials Supplies	17,200,000.00	10,900,000.00	14,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	22,900,000.00	15,450,000.00	61,702,600.00
22020401	Maintenance of Motor Vehicle	2,600,000.00	900,000.00	4,000,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22020402	Maintenance of Office Furniture	10,300,000.00	2,550,000.00	25,700,600.00
22020403	Maintenance of Office Building/Residential Qtrs	6,900,000.00	10,200,000.00	26,502,000.00
22020405	Maintenance of Plants/Generators	-	-	2,500,000.00
22020406	Other Maintenance Services	2,200,000.00	1,800,000.00	3,000,000.00
22020410	Maintenance of Street Lightings	900,000.00	-	-
220205	TRAINING- GENERAL	36,400,000.00	23,100,000.00	66,500,000.00
22020501	Local Training	36,400,000.00	23,100,000.00	66,500,000.00
220206	OTHER SERVICES- GENERAL	6,000,000.00	6,500,000.00	78,200,000.00
22020601	Security Services	-	-	60,000,000.00
22020605	Cleaning & Fumigation Services	6,000,000.00	6,500,000.00	18,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,400,000.00	3,250,000.00	20,500,000.00
22020701	Financial Consulting	4,400,000.00	-	6,000,000.00
22020702	Information Technology Consulting	1,800,000.00	-	2,000,000.00
22020706	Surveying Services	7,200,000.00	3,250,000.00	12,500,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	-	-
22020901	Bank Charges (other than Interest)	200,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	860,311,401.11	825,618,112.00	1,410,800,000.00
22021001	Refreshment & Meals	7,800,000.00	4,100,000.00	23,500,000.00
22021007	Welfare Packages	9,900,000.00	9,400,000.00	33,500,000.00
22021016	Anniversaries/Celebrations	-	11,000,000.00	23,000,000.00
22021041	Miscellaneous/Contingency	842,611,401.11	801,118,112.00	1,330,800,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	213,400,000.00	255,071,000.00	504,500,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	213,400,000.00	255,071,000.00	504,500,000.00
22040101	Grants to Other Governments	-	-	2,500,000.00
22040109	Grants to Communities/NGOs	213,400,000.00	255,071,000.00	502,000,000.00
2205	SUBSIDIES GENERAL	6,000,000.00	7,500,000.00	12,210,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	6,000,000.00	7,500,000.00	12,210,000.00
22050106	Agricultural Inputs Subsidy	6,000,000.00	7,500,000.00	12,210,000.00
23	CAPITAL EXPENDITURES	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
2301	FIXED ASSET PURCHASED	870,800,000.00	508,011,164.00	1,051,432,600.00
230101	PURCHASE OF FIXED ASSET- GENERAL	870,800,000.00	508,011,164.00	1,051,432,600.00
23010101	Purchase / Acquisition of Land	17,100,000.00	141,669,183.00	42,000,000.00
23010105	Purchase of Motor Vehicles	110,900,000.00	21,000,000.00	241,500,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23010106	Purchase of Vans	6,000,000.00	7,000,000.00	42,000,000.00
23010108	Purchase of Buses	-	-	128,500,000.00
23010109	Purchase of Sea Boats	257,900,000.00	5,088,000.00	16,210,000.00
23010112	Purchase of Office Furniture and Fittings	65,100,000.00	94,244,823.00	9,500,000.00
23010113	Purchase of Computers and Accessories	3,000,000.00	5,100,000.00	7,020,000.00
23010119	Purchase of Power Generating Set	-	-	1,500,000.00
23010122	Purchase of Health / Medical Equipment	42,700,000.00	56,987,800.00	-
23010123	Purchase of Fire Fighting Equipment	3,500,000.00	-	5,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	4,300,000.00	65,656,823.00	63,702,600.00
23010126	Purchase of Sporting / Gaming Equipment	29,900,000.00	19,764,535.00	5,000,000.00
23010127	Purchase of Agricultural Equipment	213,300,000.00	76,500,000.00	246,000,000.00
23010129	Purchase of Industrial Equipment	42,700,000.00	4,000,000.00	45,000,000.00
23010130	Purchase of Recreational Facilities	4,300,000.00	-	-
23010139	Purchase of Ambulance	34,200,000.00	-	150,000,000.00
23010144	Purchase of Forestry Equipment	4,300,000.00	4,000,000.00	10,000,000.00
23010146	Purchase of Safe/File Cabinet	-	-	2,000,000.00
23010147	Purchase of Spare Parts/Tools	25,600,000.00	-	34,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	6,000,000.00	7,000,000.00	2,500,000.00
2302	CONSTRUCTION/ PROVISION	1,680,300,000.00	653,412,280.00	4,868,015,440.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,680,300,000.00	653,412,280.00	4,868,015,440.00
23020101	Construction/ Provision of Office Buildings	68,300,000.00	-	160,000,000.00
23020103	Construction/ Provision of Electricity	138,700,000.00	18,660,000.00	127,227,000.00
23020105	Construction/ Provision of Water Facilities	307,100,000.00	288,306,111.00	505,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	93,900,000.00	-	610,000,000.00
23020107	Construction/ Provision of Public Schools	38,400,000.00	23,500,000.00	81,500,000.00
23020114	Construction/ Provision of Roads & Bridges	620,100,000.00	195,000,000.00	1,935,598,000.00
23020116	Construction/ Provision of Waterways	6,900,000.00	3,200,000.00	-
23020119	Construction/ Provision of Recreational Facilities	4,300,000.00	3,500,000.00	200,000,000.00
23020123	Construction/ Provision of Traffic / Street Lights	-	-	158,765,440.00
23020124	Construction/ Provision of Market Stalls/Parks	269,300,000.00	5,088,000.00	312,125,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020126	Construction/ Provision of Cemeteries	4,300,000.00	3,500,000.00	560,000,000.00
23020128	Construction/ Provision of Other Buildings	13,700,000.00	23,600,000.00	22,500,000.00
23020130	Construction/ Provision of Culverts	4,300,000.00	-	-
23020133	Construction/ Provision of Drainage Channels	76,800,000.00	28,000,000.00	95,300,000.00
23020136	Construction/ Provision of Abattoirs	34,200,000.00	61,058,169.00	100,000,000.00
2303	REHABILITATION/ REPAIRS	281,900,000.00	316,594,410.00	854,600,899.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	281,900,000.00	316,594,410.00	854,600,899.00
23030101	Rehabilitation/ Repairs of Residential Building	128,000,000.00	174,925,437.00	200,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	35,300,000.00	36,886,615.00	18,500,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	110,900,000.00	104,782,358.00	626,100,899.00
23030133	Landscaping and Beautification	7,700,000.00	-	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	36,900,000.00	5,200,000.00	40,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	36,900,000.00	5,200,000.00	40,000,000.00
23040101	Tree Planting	28,300,000.00	-	20,000,000.00
23040102	Erosion & Flood Control	8,600,000.00	5,200,000.00	20,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235102 - BURSARI 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>5,239,976,345.63</i>	<i>3,475,882,816.00</i>	<i>11,401,729,339.00</i>
701	GENERAL PUBLIC SERVICES	2,580,197,691.34	1,795,721,769.00	4,311,042,597.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,760,907,693.11	1,015,079,322.00	2,399,835,028.00
70111	Executive and Legislative Organs	217,185,652.00	114,814,230.00	379,209,962.00
70112	Financial and Fiscal Affairs	1,543,722,041.11	900,265,092.00	2,020,625,066.00
7013	GENERAL SERVICES	819,289,998.23	780,642,447.00	1,911,207,569.00
70131	General Personnel Services	704,959,998.00	655,897,789.00	1,670,923,399.00
70132	Overall Planning and Statistical Services	22,610,453.23	53,130,000.00	84,722,000.00
70133	Other General Services	91,719,547.00	71,614,658.00	155,562,170.00
703	PUBLIC ORDER AND SAFETY	3,500,000.00	-	5,000,000.00
7032	FIRE PROTECTION SERVICES	3,500,000.00	-	5,000,000.00
70321	Fire Protection Services	3,500,000.00	-	5,000,000.00
704	ECONOMIC AFFAIRS	1,459,561,489.08	710,813,468.00	3,506,369,180.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	588,200,550.00	277,553,581.00	943,660,340.00
70421	Agriculture	568,400,550.00	268,353,581.00	893,660,340.00
70422	Forestry	19,800,000.00	9,200,000.00	50,000,000.00
7043	FUEL AND ENERGY	136,500,000.00	13,500,000.00	276,990,440.00
70435	Electricity	136,500,000.00	13,500,000.00	276,990,440.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	722,860,939.08	405,759,887.00	2,232,218,400.00
70443	Construction	722,860,939.08	405,759,887.00	2,232,218,400.00
7046	COMMUNICATION	12,000,000.00	14,000,000.00	53,500,000.00
70461	Communication	12,000,000.00	14,000,000.00	53,500,000.00
705	ENVIRONMENTAL PROTECTION	55,500,000.00	-	50,500,000.00
7051	WASTE MANAGEMENT	55,500,000.00	-	50,500,000.00
70511	Waste Management	55,500,000.00	-	50,500,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	484,200,000.00	443,693,726.00	1,008,000,000.00
7062	COMMUNITY DEVELOPMENT	128,100,000.00	94,901,000.00	462,000,000.00
70621	Community Development	128,100,000.00	94,901,000.00	462,000,000.00
7063	WATER SUPPLY	356,100,000.00	348,792,726.00	546,000,000.00
70631	Water Supply	356,100,000.00	348,792,726.00	546,000,000.00
707	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
7074	PUBLIC HEALTH SERVICES	277,054,926.13	171,503,994.00	1,098,056,300.00
70741	Public Health Services	277,054,926.13	171,503,994.00	1,098,056,300.00
708	RECREATION, CULTURE AND RELIGION	102,260,939.08	66,035,239.00	973,320,400.00
7082	CULTURAL SERVICES	63,760,939.08	39,270,704.00	208,320,400.00
70821	Cultural Services	63,760,939.08	39,270,704.00	208,320,400.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	38,500,000.00	26,764,535.00	765,000,000.00
70861	Recreation, Culture and Religion N.E.C.	38,500,000.00	26,764,535.00	765,000,000.00
709	EDUCATION	277,701,300.00	288,114,620.00	219,440,862.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	277,701,300.00	288,114,620.00	219,440,862.00
70912	Primary Education	277,701,300.00	288,114,620.00	219,440,862.00
710	SOCIAL PROTECTION	-	-	230,000,000.00
7102	OLD AGE	-	-	230,000,000.00
71021	Old Age	-	-	230,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235102 - BURSARI 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	1,019,464,944.52	785,185,850.00	2,027,220,400.00
701	GENERAL PUBLIC SERVICES	552,886,290.23	442,751,862.00	935,534,698.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	274,496,292.00	164,497,210.00	509,952,628.00
70111	Executive and Legislative Organs	179,985,652.00	93,614,230.00	305,009,962.00
70112	Financial and Fiscal Affairs	94,510,640.00	70,882,980.00	204,942,666.00
7013	GENERAL SERVICES	278,389,998.23	278,254,652.00	425,582,070.00
70131	General Personnel Services	195,559,998.00	170,119,994.00	248,820,500.00
70132	Overall Planning and Statistical Services	3,210,453.23	42,420,000.00	54,200,000.00
70133	Other General Services	79,619,547.00	65,714,658.00	122,561,570.00
704	ECONOMIC AFFAIRS	151,661,489.08	113,746,116.00	368,570,740.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	105,100,550.00	78,825,412.00	186,250,340.00
70421	Agriculture	105,100,550.00	78,825,412.00	186,250,340.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	46,560,939.08	34,920,704.00	182,320,400.00
70443	Construction	46,560,939.08	34,920,704.00	182,320,400.00
707	HEALTH	112,554,926.13	84,416,194.00	248,056,300.00
7074	PUBLIC HEALTH SERVICES	112,554,926.13	84,416,194.00	248,056,300.00
70741	Public Health Services	112,554,926.13	84,416,194.00	248,056,300.00
708	RECREATION, CULTURE AND RELIGION	56,560,939.08	34,920,704.00	182,320,400.00
7082	CULTURAL SERVICES	56,560,939.08	34,920,704.00	182,320,400.00
70821	Cultural Services	56,560,939.08	34,920,704.00	182,320,400.00
709	EDUCATION	145,801,300.00	109,350,974.00	62,738,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	145,801,300.00	109,350,974.00	62,738,262.00
70912	Primary Education	145,801,300.00	109,350,974.00	62,738,262.00
710	SOCIAL PROTECTION	-	-	230,000,000.00
7102	OLD AGE	-	-	230,000,000.00
71021	Old Age	-	-	230,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235102 - BURSARI 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>1,350,611,401.11</i>	<i>1,207,479,112.00</i>	<i>2,560,460,000.00</i>
701	GENERAL PUBLIC SERVICES	1,132,011,401.11	1,026,738,112.00	1,819,050,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	948,711,401.11	835,318,112.00	1,435,547,400.00
70111	Executive and Legislative Organs	37,200,000.00	21,200,000.00	74,200,000.00
70112	Financial and Fiscal Affairs	911,511,401.11	814,118,112.00	1,361,347,400.00
7013	GENERAL SERVICES	183,300,000.00	191,420,000.00	383,502,600.00
70131	General Personnel Services	159,600,000.00	185,070,000.00	334,502,000.00
70132	Overall Planning and Statistical Services	11,600,000.00	450,000.00	16,000,000.00
70133	Other General Services	12,100,000.00	5,900,000.00	33,000,600.00
704	ECONOMIC AFFAIRS	68,700,000.00	50,940,000.00	161,910,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	62,100,000.00	47,970,000.00	132,410,000.00
70421	Agriculture	62,100,000.00	47,970,000.00	132,410,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	6,600,000.00	2,970,000.00	27,500,000.00
70443	Construction	6,600,000.00	2,970,000.00	27,500,000.00
7046	COMMUNICATION	-	-	2,000,000.00
70461	Communication	-	-	2,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	85,400,000.00	94,901,000.00	302,000,000.00
7062	COMMUNITY DEVELOPMENT	85,400,000.00	94,901,000.00	302,000,000.00
70621	Community Development	85,400,000.00	94,901,000.00	302,000,000.00
707	HEALTH	53,400,000.00	30,100,000.00	240,000,000.00
7074	PUBLIC HEALTH SERVICES	53,400,000.00	30,100,000.00	240,000,000.00
70741	Public Health Services	53,400,000.00	30,100,000.00	240,000,000.00
708	RECREATION, CULTURE AND RELIGION	7,200,000.00	4,350,000.00	26,000,000.00
7082	CULTURAL SERVICES	7,200,000.00	4,350,000.00	26,000,000.00
70821	Cultural Services	7,200,000.00	4,350,000.00	26,000,000.00
709	EDUCATION	3,900,000.00	450,000.00	11,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	3,900,000.00	450,000.00	11,500,000.00
70912	Primary Education	3,900,000.00	450,000.00	11,500,000.00

Table 16: Capital Expenditure by Functional Classification

235102 - BURSARI 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	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
701	GENERAL PUBLIC SERVICES	895,300,000.00	326,231,795.00	1,556,457,899.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	537,700,000.00	15,264,000.00	454,335,000.00
70112	Financial and Fiscal Affairs	537,700,000.00	15,264,000.00	454,335,000.00
7013	GENERAL SERVICES	357,600,000.00	310,967,795.00	1,102,122,899.00
70131	General Personnel Services	349,800,000.00	300,707,795.00	1,087,600,899.00
70132	Overall Planning and Statistical Services	7,800,000.00	10,260,000.00	14,522,000.00
703	PUBLIC ORDER AND SAFETY	3,500,000.00	-	5,000,000.00
7032	FIRE PROTECTION SERVICES	3,500,000.00	-	5,000,000.00
70321	Fire Protection Services	3,500,000.00	-	5,000,000.00
704	ECONOMIC AFFAIRS	1,239,200,000.00	546,127,352.00	2,975,888,440.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	421,000,000.00	150,758,169.00	625,000,000.00
70421	Agriculture	401,200,000.00	141,558,169.00	575,000,000.00
70422	Forestry	19,800,000.00	9,200,000.00	50,000,000.00
7043	FUEL AND ENERGY	136,500,000.00	13,500,000.00	276,990,440.00
70435	Electricity	136,500,000.00	13,500,000.00	276,990,440.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	669,700,000.00	367,869,183.00	2,022,398,000.00
70443	Construction	669,700,000.00	367,869,183.00	2,022,398,000.00
7046	COMMUNICATION	12,000,000.00	14,000,000.00	51,500,000.00
70461	Communication	12,000,000.00	14,000,000.00	51,500,000.00
705	ENVIRONMENTAL PROTECTION	55,500,000.00	-	50,500,000.00
7051	WASTE MANAGEMENT	55,500,000.00	-	50,500,000.00
70511	Waste Management	55,500,000.00	-	50,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	398,800,000.00	348,792,726.00	706,000,000.00
7062	COMMUNITY DEVELOPMENT	42,700,000.00	-	160,000,000.00
70621	Community Development	42,700,000.00	-	160,000,000.00

235102 - BURSARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7063	WATER SUPPLY	356,100,000.00	348,792,726.00	546,000,000.00
70631	Water Supply	356,100,000.00	348,792,726.00	546,000,000.00
707	HEALTH	111,100,000.00	56,987,800.00	610,000,000.00
7074	PUBLIC HEALTH SERVICES	111,100,000.00	56,987,800.00	610,000,000.00
70741	Public Health Services	111,100,000.00	56,987,800.00	610,000,000.00
708	RECREATION, CULTURE AND RELIGION	38,500,000.00	26,764,535.00	765,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	38,500,000.00	26,764,535.00	765,000,000.00
70861	Recreation, Culture and Religion N.E.C.	38,500,000.00	26,764,535.00	765,000,000.00
709	EDUCATION	128,000,000.00	178,313,646.00	145,202,600.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	128,000,000.00	178,313,646.00	145,202,600.00
70912	Primary Education	128,000,000.00	178,313,646.00	145,202,600.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235102 - BURSARI 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	5,239,976,345.63	3,475,882,816.00	11,401,729,339.00
2351	YOBE EAST	5,239,976,345.63	3,475,882,816.00	11,401,729,339.00
235102	BURSARI	5,239,976,345.63	3,475,882,816.00	11,401,729,339.00
23510201	Bayamari	25,600,000.00	28,000,000.00	44,800,000.00
23510204	Dapchi	47,000,000.00	3,500,000.00	360,000,000.00
23510206	Guba/Dapso	136,500,000.00	13,500,000.00	118,225,000.00
23510297	Bursari - LG Wide	5,030,876,345.63	3,430,882,816.00	10,878,704,339.00

Table 18: Personnel Expenditure by Location Classification

235102 - BURSARI 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	1,019,464,944.52	785,185,850.00	2,027,220,400.00
2351	YOBE EAST	1,019,464,944.52	785,185,850.00	2,027,220,400.00
235102	BURSARI	1,019,464,944.52	785,185,850.00	2,027,220,400.00
23510297	Bursari - LG Wide	1,019,464,944.52	785,185,850.00	2,027,220,400.00

Table 19: Other Recurrent Expenditure by Location Classification

235102 - BURSARI 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	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00
2351	YOBE EAST	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00
235102	BURSARI	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00
23510297	Bursari - LG Wide	1,350,611,401.11	1,207,479,112.00	2,560,460,000.00

Table 20: Capital Expenditure by Location Classification

235102 - BURSARI 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	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
2351	YOBE EAST	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
235102	BURSARI	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
23510201	Bayamari	25,600,000.00	28,000,000.00	44,800,000.00
23510204	Dapchi	47,000,000.00	3,500,000.00	360,000,000.00
23510206	Guba/Dapso	136,500,000.00	13,500,000.00	118,225,000.00
23510297	Bursari - LG Wide	2,660,800,000.00	1,438,217,854.00	6,291,023,939.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235102 - BURSARI 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	<u>5,239,976,345.63</u>	<u>3,475,882,816.00</u>	<u>11,401,729,339.00</u>
01	AGRICULTURE	588,200,550.00	277,553,581.00	943,660,340.00
0101	Effective governance of the Agriculture Sector	348,000,550.00	183,295,412.00	533,160,340.00
010101	Legal, policy, regulations and standards, guidelines and protocols	348,000,550.00	183,295,412.00	533,160,340.00
0102	Development of the livestock value chain	147,800,000.00	81,058,169.00	281,500,000.00
010202	Meat processing and marketing	34,200,000.00	61,058,169.00	100,000,000.00
010203	Poultry, pig, and micro livestock production	53,900,000.00	20,000,000.00	31,500,000.00
010205	Animal Health and Livestock Diseases Management	59,700,000.00	-	150,000,000.00
0103	Enhancement of food production and productivity	47,000,000.00	4,000,000.00	45,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	47,000,000.00	4,000,000.00	45,000,000.00
0105	Enhancement of fisheries resources development (aqua	25,600,000.00	-	34,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	25,600,000.00	-	34,000,000.00
0106	Promotion of forest resource conservation and preserva	19,800,000.00	9,200,000.00	50,000,000.00
010601	Forest regeneration and conservation	19,800,000.00	9,200,000.00	50,000,000.00
02	SOCIETAL RE-ORIENTATION	114,260,939.08	80,035,239.00	1,026,820,400.00
0210	Societal Re-orientation - General	114,260,939.08	80,035,239.00	1,026,820,400.00
021001	Societal Re-orientation - General	114,260,939.08	80,035,239.00	1,026,820,400.00
04	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
0403	Enhancement of the delivery of Essential Package of Hea	242,854,926.13	171,503,994.00	638,056,300.00
040301	Reproductive, Maternal and Neonatal Health	242,854,926.13	171,503,994.00	638,056,300.00
0405	Provision of adequate and modern health infrastructure	34,200,000.00	-	460,000,000.00
040501	Functional Health Facilities	34,200,000.00	-	460,000,000.00
05	EDUCATION	277,701,300.00	288,114,620.00	219,440,862.00
0502	Increase in access, retention, and completion rate at all	175,301,300.00	109,800,974.00	74,238,262.00
050201	Early Childhood Care, Development and Education (ECCDE)	175,301,300.00	109,800,974.00	74,238,262.00
0504	Improved quality of teaching and learning outcomes	4,300,000.00	65,656,823.00	63,702,600.00
050402	Instructional and learning materials	4,300,000.00	65,656,823.00	63,702,600.00

235102 - BURSARI 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
0505	Adequate infrastructure at all levels	98,100,000.00	112,656,823.00	81,500,000.00
050501	Schools' infrastructure construction and rehabilitation	38,400,000.00	23,500,000.00	81,500,000.00
050502	Furnishing	59,700,000.00	89,156,823.00	-
06	HOUSING AND URBAN DEVELOPMENT	131,600,000.00	94,901,000.00	467,000,000.00
0610	Housing and Urban Development - General	131,600,000.00	94,901,000.00	467,000,000.00
061001	Housing and Urban Development - General	131,600,000.00	94,901,000.00	467,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	55,500,000.00	-	50,500,000.00
0910	Environmental Improvement - General	55,500,000.00	-	50,500,000.00
091001	Environmental Improvement - General	55,500,000.00	-	50,500,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	356,100,000.00	348,792,726.00	546,000,000.00
1010	Water Resources and Rural Deve - General	356,100,000.00	348,792,726.00	546,000,000.00
101001	Water Resources and Rural Deve - General	356,100,000.00	348,792,726.00	546,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	2,580,197,691.34	1,795,721,769.00	4,311,042,597.00
1310	Reform of Government and Governance - General	2,580,197,691.34	1,795,721,769.00	4,311,042,597.00
131001	Reform of Government and Governance - General	2,580,197,691.34	1,795,721,769.00	4,311,042,597.00
14	POWER	136,500,000.00	13,500,000.00	276,990,440.00
1410	Power - General	136,500,000.00	13,500,000.00	276,990,440.00
141001	Power - General	136,500,000.00	13,500,000.00	276,990,440.00
17	ROAD	722,860,939.08	405,759,887.00	2,232,218,400.00
1710	Road - General	722,860,939.08	405,759,887.00	2,232,218,400.00
171001	Road - General	722,860,939.08	405,759,887.00	2,232,218,400.00
23	SOCIAL PROTECTION	-	-	230,000,000.00
2305	Social Pensions and Old Age Support	-	-	230,000,000.00
230501	Pensions Payments and Contributions	-	-	140,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235102 - BURSARI 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	1,019,464,944.52	785,185,850.00	2,027,220,400.00
01	AGRICULTURE	105,100,550.00	78,825,412.00	186,250,340.00
0101	Effective governance of the Agriculture Sector	105,100,550.00	78,825,412.00	186,250,340.00
010101	Legal, policy, regulations and standards, guidelines and protocols	105,100,550.00	78,825,412.00	186,250,340.00
02	SOCIETAL RE-ORIENTATION	56,560,939.08	34,920,704.00	182,320,400.00
0210	Societal Re-orientation - General	56,560,939.08	34,920,704.00	182,320,400.00
021001	Societal Re-orientation - General	56,560,939.08	34,920,704.00	182,320,400.00
04	HEALTH	112,554,926.13	84,416,194.00	248,056,300.00
0403	Enhancement of the delivery of Essential Package of Health Services	112,554,926.13	84,416,194.00	248,056,300.00
040301	Reproductive, Maternal and Neonatal Health	112,554,926.13	84,416,194.00	248,056,300.00
05	EDUCATION	145,801,300.00	109,350,974.00	62,738,262.00
0502	Increase in access, retention, and completion rate at all levels of education	145,801,300.00	109,350,974.00	62,738,262.00
050201	Early Childhood Care, Development and Education (ECCDE)	145,801,300.00	109,350,974.00	62,738,262.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	552,886,290.23	442,751,862.00	935,534,698.00
1310	Reform of Government and Governance - General	552,886,290.23	442,751,862.00	935,534,698.00
131001	Reform of Government and Governance - General	552,886,290.23	442,751,862.00	935,534,698.00
17	ROAD	46,560,939.08	34,920,704.00	182,320,400.00
1710	Road - General	46,560,939.08	34,920,704.00	182,320,400.00
171001	Road - General	46,560,939.08	34,920,704.00	182,320,400.00
23	SOCIAL PROTECTION	-	-	230,000,000.00
2305	Social Pensions and Old Age Support	-	-	230,000,000.00
230501	Pensions Payments and Contributions	-	-	140,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235102 - BURSARI 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	<u>1,350,611,401.11</u>	<u>1,207,479,112.00</u>	<u>2,560,460,000.00</u>
01	AGRICULTURE	62,100,000.00	47,970,000.00	132,410,000.00
0101	Effective governance of the Agriculture Sector	29,600,000.00	27,970,000.00	100,910,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	29,600,000.00	27,970,000.00	100,910,000.00
0102	Development of the livestock value chain	32,500,000.00	20,000,000.00	31,500,000.00
010203	Poultry, pig, and micro livestock production	32,500,000.00	20,000,000.00	31,500,000.00
02	SOCIETAL RE-ORIENTATION	7,200,000.00	4,350,000.00	28,000,000.00
0210	Societal Re-orientation - General	7,200,000.00	4,350,000.00	28,000,000.00
021001	Societal Re-orientation - General	7,200,000.00	4,350,000.00	28,000,000.00
04	HEALTH	53,400,000.00	30,100,000.00	240,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	53,400,000.00	30,100,000.00	240,000,000.00
040301	Reproductive, Maternal and Neonatal Health	53,400,000.00	30,100,000.00	240,000,000.00
05	EDUCATION	3,900,000.00	450,000.00	11,500,000.00
0502	Increase in access, retention, and completion rate at all levels of education	3,900,000.00	450,000.00	11,500,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	3,900,000.00	450,000.00	11,500,000.00
06	HOUSING AND URBAN DEVELOPMENT	85,400,000.00	94,901,000.00	302,000,000.00
0610	Housing and Urban Development - General	85,400,000.00	94,901,000.00	302,000,000.00
061001	Housing and Urban Development - General	85,400,000.00	94,901,000.00	302,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,132,011,401.11	1,026,738,112.00	1,819,050,000.00
1310	Reform of Government and Governance - General	1,132,011,401.11	1,026,738,112.00	1,819,050,000.00
131001	Reform of Government and Governance - General	1,132,011,401.11	1,026,738,112.00	1,819,050,000.00
17	ROAD	6,600,000.00	2,970,000.00	27,500,000.00
1710	Road - General	6,600,000.00	2,970,000.00	27,500,000.00
171001	Road - General	6,600,000.00	2,970,000.00	27,500,000.00

Table 24: Capital Expenditure by Programme Classification

235102 - BURSARI 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	2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
01	AGRICULTURE	421,000,000.00	150,758,169.00	625,000,000.00
0101	Effective governance of the Agriculture Sector	213,300,000.00	76,500,000.00	246,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	213,300,000.00	76,500,000.00	246,000,000.00
0102	Development of the livestock value chain	115,300,000.00	61,058,169.00	250,000,000.00
010202	Meat processing and marketing	34,200,000.00	61,058,169.00	100,000,000.00
010203	Poultry, pig, and micro livestock production	21,400,000.00	-	-
010205	Animal Health and Livestock Diseases Management	59,700,000.00	-	150,000,000.00
0103	Enhancement of food production and productivity	47,000,000.00	4,000,000.00	45,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	47,000,000.00	4,000,000.00	45,000,000.00
0105	Enhancement of fisheries resources development (aqua	25,600,000.00	-	34,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	25,600,000.00	-	34,000,000.00
0106	Promotion of forest resource conservation and preserva	19,800,000.00	9,200,000.00	50,000,000.00
010601	Forest regeneration and conservation	19,800,000.00	9,200,000.00	50,000,000.00
02	SOCIETAL RE-ORIENTATION	50,500,000.00	40,764,535.00	816,500,000.00
0210	Societal Re-orientation - General	50,500,000.00	40,764,535.00	816,500,000.00
021001	Societal Re-orientation - General	50,500,000.00	40,764,535.00	816,500,000.00
04	HEALTH	111,100,000.00	56,987,800.00	610,000,000.00
0403	Enhancement of the delivery of Essential Package of Hea	76,900,000.00	56,987,800.00	150,000,000.00
040301	Reproductive, Maternal and Neonatal Health	76,900,000.00	56,987,800.00	150,000,000.00
0405	Provision of adequate and modern health infrastructure	34,200,000.00	-	460,000,000.00
040501	Functional Health Facilities	34,200,000.00	-	460,000,000.00
05	EDUCATION	128,000,000.00	178,313,646.00	145,202,600.00
0502	Increase in access, retention, and completion rate at all	25,600,000.00	-	-
050201	Early Childhood Care, Development and Education (ECCDE)	25,600,000.00	-	-
0504	Improved quality of teaching and learning outcomes	4,300,000.00	65,656,823.00	63,702,600.00
050402	Instructional and learning materials	4,300,000.00	65,656,823.00	63,702,600.00
0505	Adequate infrastructure at all levels	98,100,000.00	112,656,823.00	81,500,000.00
050501	Schools' infrastructure construction and rehabilitation	38,400,000.00	23,500,000.00	81,500,000.00
050502	Furnishing	59,700,000.00	89,156,823.00	-

235102 - BURSARI 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	46,200,000.00	-	165,000,000.00
0610	Housing and Urban Development - General	46,200,000.00	-	165,000,000.00
061001	Housing and Urban Development - General	46,200,000.00	-	165,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	55,500,000.00	-	50,500,000.00
0910	Environmental Improvement - General	55,500,000.00	-	50,500,000.00
091001	Environmental Improvement - General	55,500,000.00	-	50,500,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	356,100,000.00	348,792,726.00	546,000,000.00
1010	Water Resources and Rural Deve - General	356,100,000.00	348,792,726.00	546,000,000.00
101001	Water Resources and Rural Deve - General	356,100,000.00	348,792,726.00	546,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	895,300,000.00	326,231,795.00	1,556,457,899.00
1310	Reform of Government and Governance - General	895,300,000.00	326,231,795.00	1,556,457,899.00
131001	Reform of Government and Governance - General	895,300,000.00	326,231,795.00	1,556,457,899.00
14	POWER	136,500,000.00	13,500,000.00	276,990,440.00
1410	Power - General	136,500,000.00	13,500,000.00	276,990,440.00
141001	Power - General	136,500,000.00	13,500,000.00	276,990,440.00
17	ROAD	669,700,000.00	367,869,183.00	2,022,398,000.00
1710	Road - General	669,700,000.00	367,869,183.00	2,022,398,000.00
171001	Road - General	669,700,000.00	367,869,183.00	2,022,398,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235102 - BURSARI 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						2,869,900,000.00	1,483,217,854.00	6,814,048,939.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510297 - Bursari - LG Wide	-	-	60,000,000.00
Purchase of 2 nos of Toyota Hilux and 2 no of Zongol for security	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510297 - Bursari - LG Wide	110,900,000.00	21,000,000.00	181,500,000.00
Purchase of 1 no Sharon Bus for the Council	13 - REFORM OF	012500100200 - General Administration Unit	23010108 - Purchase of Buses	70131 - General Personnel Services	23510297 - Bursari - LG Wide	-	-	20,000,000.00
Renovation of 3 District Head Palace	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23510297 - Bursari - LG Wide	128,000,000.00	174,925,437.00	200,000,000.00
Renovation of LGA Secretariat, Chairman and Vice-Chairman	13 - REFORM OF	012500100200 - General Administration Unit	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23510297 - Bursari - LG Wide	110,900,000.00	104,782,358.00	626,100,899.00
Purchase of Information Van	02 - SOCIETAL RB	012500100600 - Information Unit	23010106 - Purchase of Vans	70461 - Communication	23510297 - Bursari - LG Wide	6,000,000.00	7,000,000.00	42,000,000.00
Production of Speech stand tools and its accessories and 12 Canopy and 1000 no of Ph	02 - SOCIETAL RB	012500100600 - Information Unit	23010112 - Purchase of Office Furniture and	70461 - Communication	23510297 - Bursari - LG Wide	-	-	4,000,000.00
Purchase of 1 Computer Laptop and Accessories	02 - SOCIETAL RB	012500100600 - Information Unit	23010113 - Purchase of Computers and Acc	70461 - Communication	23510297 - Bursari - LG Wide	-	-	1,500,000.00
Purchase of Portable Generator and accessories	02 - SOCIETAL RB	012500100600 - Information Unit	23010119 - Purchase of Power Generating S	70461 - Communication	23510297 - Bursari - LG Wide	-	-	1,500,000.00
Purchase of 3 no of standard Loudspeakers,2 no of Mics	02 - SOCIETAL RB	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23510297 - Bursari - LG Wide	6,000,000.00	7,000,000.00	2,500,000.00
Purchase of Sport and Gaming Materials	02 - SOCIETAL RB	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23510297 - Bursari - LG Wide	29,900,000.00	19,764,535.00	5,000,000.00
Construction of Event Hall at Dapchi	02 - SOCIETAL RB	012500100700 - Social Development, Youth, Sports and	23020119 - Construction/ Provision of Recre	70861 - Recreation, Culture and Religio	23510204 - Dapchi	4,300,000.00	3,500,000.00	200,000,000.00
Construction of 10 nos of Grave yard 2 at each ward	02 - SOCIETAL RB	012500100700 - Social Development, Youth, Sports and	23020126 - Construction/ Provision of Cem	70861 - Recreation, Culture and Religio	23510297 - Bursari - LG Wide	4,300,000.00	3,500,000.00	560,000,000.00
Construction of DSS, HTSBAH, Immigration and Civil Defence Office at Dapchi	06 - HOUSING AN	012500101000 - Community Development Unit	23020101 - Construction/ Provision of Office	70621 - Community Development	23510204 - Dapchi	42,700,000.00	-	160,000,000.00
Purchase of 2nos of tractor mesey and 50 no Power Tillers & Purchase of set of ox-bull	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23510297 - Bursari - LG Wide	213,300,000.00	76,500,000.00	246,000,000.00
Purchase of forestry equipments	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23010144 - Purchase of Forestry Equipment	70422 - Forestry	23510297 - Bursari - LG Wide	4,300,000.00	4,900,000.00	10,000,000.00
establish nursery and nursery materials & tree planting activities	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23510297 - Bursari - LG Wide	6,900,000.00	-	20,000,000.00
embarkment and erosion control at: juluri, kaliyari,ajiri, damaya, dapchi, kumawa,alka	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040102 - Erosion & Flood Control	70422 - Forestry	23510297 - Bursari - LG Wide	8,600,000.00	5,200,000.00	20,000,000.00
construction of veterinary clinic at G/Alkali, Bayamari, Guba and Dapchi	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23510297 - Bursari - LG Wide	59,700,000.00	-	150,000,000.00
Construction of Modern Slaughter House at Bayamari,G/Alkali and Dumburi	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23510297 - Bursari - LG Wide	34,200,000.00	61,058,169.00	100,000,000.00
0	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23040101 - Tree Planting	70421 - Agriculture	23510297 - Bursari - LG Wide	21,400,000.00	-	-
Procurement of fishing equipment [Gears]	01 - AGRICULTUR	021500200200 - Fisheries Development	23010147 - Purchase of Spare Parts/Tools	70421 - Agriculture	23510297 - Bursari - LG Wide	25,600,000.00	-	34,000,000.00
Purchase of 10 no of sewing machines and 100 nos of weaving machine	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23510297 - Bursari - LG Wide	42,700,000.00	4,000,000.00	45,000,000.00
0	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23010130 - Purchase of Recreational Faciliti	70421 - Agriculture	23510297 - Bursari - LG Wide	4,300,000.00	-	-
Purchase of 5 nos of mass transit Sharon Bus	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	-	-	108,500,000.00
Purchase of 20 nos of Canoes for Youth Fishers Empowerment	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010109 - Purchase of Sea Boats	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	257,900,000.00	5,088,000.00	16,210,000.00
Procurement of Office Furniture and Equipment	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010112 - Purchase of Office Furniture and	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	2,800,000.00	5,088,000.00	3,500,000.00
Purchase of 2no of Laptops	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Acc	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	-	-	2,000,000.00
Purchase of Fire Proof Carbinates , Safe	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010146 - Purchase of Safe	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	-	-	2,000,000.00
Completion of Modern M/Park and construction of 16 nos of Bus Stop, Construction of M	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	269,300,000.00	5,088,000.00	312,125,000.00
Leveling of G/Alkali ,Dapchi and Bayamari Markets with Laterite Sand	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23030133 - Landscaping and Beautification	70112 - Financial and Fiscal Affairs	23510297 - Bursari - LG Wide	7,700,000.00	-	10,000,000.00
Completion of 2km Road at Dapchi and Construction of 2km Road from S/Gari to Guba	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23510297 - Bursari - LG Wide	620,100,000.00	195,000,000.00	1,935,598,000.00
0	17 - ROAD	023400100100 - Department of Works	23020116 - Construction/ Provision of Water	70443 - Construction	23510297 - Bursari - LG Wide	6,900,000.00	3,200,000.00	-
Construction of Drainage at Albbari,S/Gari Kaliyari and Bayamari	17 - ROAD	023400100100 - Department of Works	23020133 - Construction/ Provision of Drain	70443 - Construction	23510201 - Bayamari	25,600,000.00	28,000,000.00	44,800,000.00
Purchase of fire fighters equipment	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23510297 - Bursari - LG Wide	3,500,000.00	-	5,000,000.00
Land Compensation and purchase of Land	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23510297 - Bursari - LG Wide	17,100,000.00	141,669,183.00	42,000,000.00
Local Government Commitment to REB for Extension of National Grid from Bayamari to	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23510206 - Guba/Dapso	136,500,000.00	13,500,000.00	118,225,000.00
Procurement and Inst of 300 nos of S/Light,30 to each ward and solar Energy to 6 PHC	14 - POWER	023400200100 - Rural Electrification	23020123 - Construction/ Provision of Traffic	70435 - Electricity	23510297 - Bursari - LG Wide	-	-	158,765,440.00
Drilling of 10 no of Solar Hybrid B/holes. Procurement of b/holes Solar Hybrid and B/hol	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23510297 - Bursari - LG Wide	307,100,000.00	288,306,111.00	505,000,000.00
construction of Public Toilets at Bayamari and Dapchi markets	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23020128 - Construction/ Provision of Other	70631 - Water Supply	23510297 - Bursari - LG Wide	13,700,000.00	23,600,000.00	22,500,000.00
Repair of boreholes and hand pumps at some strategic facilities	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23510297 - Bursari - LG Wide	35,300,000.00	36,886,615.00	18,500,000.00
0	09 - ENVIRONMEM	023400400100 - Environment Service, Drainage and Cl	23020130 - Construction/ Provision of Culve	70511 - Waste Management	23510297 - Bursari - LG Wide	4,300,000.00	-	-
Construction of drainage at Kaliyari and Bayamari	09 - ENVIRONMEM	023400400100 - Environment Service, Drainage and Cl	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23510297 - Bursari - LG Wide	51,200,000.00	-	50,500,000.00
Purchase of office Furniture and Equipment	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23510297 - Bursari - LG Wide	2,600,000.00	-	2,000,000.00
Purchase of 2 nos Laptop Computers ,1 nos of Desktop Computers and Accessories	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010113 - Purchase of Computers and Acc	70132 - Overall Planning and Statistical	23510297 - Bursari - LG Wide	3,000,000.00	5,100,000.00	3,520,000.00
Procurement and Installation of Solar System to Budget Department	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23020103 - Construction/ Provision of Electr	70132 - Overall Planning and Statistical	23510297 - Bursari - LG Wide	2,200,000.00	5,160,000.00	9,002,000.00
0	05 - EDUCATION	051700100100 - Department of Education	23010112 - Purchase of Office Furniture and	70912 - Primary Education	23510297 - Bursari - LG Wide	59,700,000.00	89,156,823.00	-
Purchase of Instructional Material (Table , Chairs , Bags , Exercise Books) etc.s	05 - EDUCATION	051700100100 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23510297 - Bursari - LG Wide	4,300,000.00	65,656,823.00	63,702,600.00
0	05 - EDUCATION	051700100100 - Department of Education	23020101 - Construction/ Provision of Office	70912 - Primary Education	23510297 - Bursari - LG Wide	25,600,000.00	-	-
Construction of Nwe of Primary School at Sunowa , Kagadama and Kolji Mandawa	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23510297 - Bursari - LG Wide	38,400,000.00	23,500,000.00	81,500,000.00
0	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23510297 - Bursari - LG Wide	42,700,000.00	56,987,800.00	-
Purchase of 2no of Ambulance Bus to Turbangida and Guba PHCC and Purchase of 5 no	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23510297 - Bursari - LG Wide	34,200,000.00	-	150,000,000.00
Construction of 20 nos of Dispensary 2 at each ward and repair of Dispensary at strat	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23510297 - Bursari - LG Wide	34,200,000.00	-	460,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235102 - BURSARI 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
	Total Expenditure	423,502,600.00	397,465,594.00	282,179,124.00
050000000000	SOCIAL	423,502,600.00	397,465,594.00	282,179,124.00
051700000000	DEPARTMENT OF EDUCATION	423,502,600.00	397,465,594.00	282,179,124.00
051700100100	Department of Education	423,502,600.00	397,465,594.00	282,179,124.00

Table 27: Basic Education Expenditure by Economic Classification

235102 - BURSARI 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	277,054,926.13	171,503,994.00	1,098,056,300.00
2	EXPENDITURES	277,054,926.13	171,503,994.00	1,098,056,300.00
21	PERSONNEL COSTS	112,554,926.13	84,416,194.00	248,056,300.00
2101	SALARY	112,554,926.13	84,416,194.00	248,056,300.00
210101	SALARIES AND WAGES	112,554,926.13	84,416,194.00	248,056,300.00
21010101	Consolidated Salary	112,554,926.13	84,416,194.00	248,056,300.00
22	OTHER RECURRENT COSTS	53,400,000.00	30,100,000.00	240,000,000.00
2202	OVERHEAD COSTS	53,400,000.00	30,100,000.00	240,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	900,000.00	1,800,000.00	5,000,000.00
22020101	Local Transport & Traveling - Training	900,000.00	1,800,000.00	5,000,000.00
220202	UTILITIES - GENERAL	500,000.00	-	2,500,000.00
22020211	Other Utility Charges	500,000.00	-	2,500,000.00
220203	MATERIALS & SUPPLIES- GENERAL	48,400,000.00	26,050,000.00	222,000,000.00
22020301	Office Stationaries/Computer Consumables	900,000.00	550,000.00	4,000,000.00
22020305	Printing of Non-Security Documents	500,000.00	-	-
22020307	Drugs/Laboratory/Medical Supplies	47,000,000.00	25,500,000.00	218,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	900,000.00	850,000.00	3,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	900,000.00	850,000.00	3,000,000.00

235102 - BURSARI 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
220205	TRAINING- GENERAL	1,300,000.00	1,400,000.00	1,000,000.00
22020501	Local Training	1,300,000.00	1,400,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	500,000.00	-	-
22020706	Surveying Services	500,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	-	6,500,000.00
22021001	Refreshment & Meals	-	-	3,000,000.00
22021007	Welfare Packages	900,000.00	-	3,500,000.00
23	CAPITAL EXPENDITURES	<u>111,100,000.00</u>	<u>56,987,800.00</u>	<u>610,000,000.00</u>
2301	FIXED ASSET PURCHASED	<u>76,900,000.00</u>	<u>56,987,800.00</u>	<u>150,000,000.00</u>
230101	PURCHASE OF FIXED ASSET- GENERAL	<u>76,900,000.00</u>	<u>56,987,800.00</u>	<u>150,000,000.00</u>
23010122	Purchase of Health / Medical Equipment	42,700,000.00	56,987,800.00	-
23010139	Purchase of Ambulance	34,200,000.00	-	150,000,000.00
2302	CONSTRUCTION/ PROVISION	<u>34,200,000.00</u>	<u>-</u>	<u>460,000,000.00</u>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	<u>34,200,000.00</u>	<u>-</u>	<u>460,000,000.00</u>
23020106	Construction/ Provision of Hospitals / Health Centres	34,200,000.00	-	460,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235102 - BURSARI 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
	<u>Total Expenditure</u>	<u>277,054,926.13</u>	<u>171,503,994.00</u>	<u>1,098,056,300.00</u>
707	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
7074	PUBLIC HEALTH SERVICES	277,054,926.13	171,503,994.00	1,098,056,300.00
70741	Public Health Services	277,054,926.13	171,503,994.00	1,098,056,300.00

Table 29: Basic Education Expenditure by Programme Classification

235102 - BURSARI 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
	<i>Total Expenditure</i>	<i>277,054,926.13</i>	<i>171,503,994.00</i>	<i>1,098,056,300.00</i>
04	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
0403	Enhancement of the delivery of Essential Packa	242,854,926.13	171,503,994.00	638,056,300.00
040301	Reproductive, Maternal and Neonatal Health	242,854,926.13	171,503,994.00	638,056,300.00
0405	Provision of adequate and modern health infras	34,200,000.00	-	460,000,000.00
040501	Functional Health Facilities	34,200,000.00	-	460,000,000.00

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

235102 - BURSARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, S							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>248,056,300.00</i>	<i>240,000,000.00</i>	<i>-</i>	<i>488,056,300.00</i>	<i>610,000,000.00</i>	<i>1,098,056,300.00</i>
050000000000	SOCIAL	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00
052100000000	DEPARTMENT OF HEALTH CA	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00
052100100100	Department of Health Care	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235102 - BURSARI 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	277,054,926.13	171,503,994.00	1,098,056,300.00
050000000000	SOCIAL	277,054,926.13	171,503,994.00	1,098,056,300.00
052100000000	DEPARTMENT OF HEALTH CARE	277,054,926.13	171,503,994.00	1,098,056,300.00
052100100100	Department of Health Care	277,054,926.13	171,503,994.00	1,098,056,300.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235102 - BURSARI 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	277,054,926.13	171,503,994.00	1,098,056,300.00
2	EXPENDITURES	277,054,926.13	171,503,994.00	1,098,056,300.00
21	PERSONNEL COSTS	112,554,926.13	84,416,194.00	248,056,300.00
2101	SALARY	112,554,926.13	84,416,194.00	248,056,300.00
210101	SALARIES AND WAGES	112,554,926.13	84,416,194.00	248,056,300.00
21010101	Consolidated Salary	112,554,926.13	84,416,194.00	248,056,300.00
22	OTHER RECURRENT COSTS	53,400,000.00	30,100,000.00	240,000,000.00
2202	OVERHEAD COSTS	53,400,000.00	30,100,000.00	240,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	900,000.00	1,800,000.00	5,000,000.00
22020101	Local Transport & Traveling - Training	900,000.00	1,800,000.00	5,000,000.00
220202	UTILITIES - GENERAL	500,000.00	-	2,500,000.00
22020211	Other Utility Charges	500,000.00	-	2,500,000.00
220203	MATERIALS & SUPPLIES- GENERAL	48,400,000.00	26,050,000.00	222,000,000.00
22020301	Office Stationaries/Computer Consumables	900,000.00	550,000.00	4,000,000.00
22020305	Printing of Non-Security Documents	500,000.00	-	-
22020307	Drugs/Laboratory/Medical Supplies	47,000,000.00	25,500,000.00	218,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	900,000.00	850,000.00	3,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	900,000.00	850,000.00	3,000,000.00
220205	TRAINING- GENERAL	1,300,000.00	1,400,000.00	1,000,000.00
22020501	Local Training	1,300,000.00	1,400,000.00	1,000,000.00

225102 - BURSARI 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
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	500,000.00	-	-
22020706	Surveying Services	500,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	900,000.00	-	6,500,000.00
22021001	Refreshment & Meals	-	-	3,000,000.00
22021007	Welfare Packages	900,000.00	-	3,500,000.00
23	CAPITAL EXPENDITURES	111,100,000.00	56,987,800.00	610,000,000.00
2301	FIXED ASSET PURCHASED	76,900,000.00	56,987,800.00	150,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	76,900,000.00	56,987,800.00	150,000,000.00
23010122	Purchase of Health / Medical Equipment	42,700,000.00	56,987,800.00	-
23010139	Purchase of Ambulance	34,200,000.00	-	150,000,000.00
2302	CONSTRUCTION/ PROVISION	34,200,000.00	-	460,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	34,200,000.00	-	460,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	34,200,000.00	-	460,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

225102 - BURSARI 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
	Total Expenditure	277,054,926.13	171,503,994.00	1,098,056,300.00
707	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
7074	PUBLIC HEALTH SERVICES	277,054,926.13	171,503,994.00	1,098,056,300.00
70741	Public Health Services	277,054,926.13	171,503,994.00	1,098,056,300.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235102 - BURSARI 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
	Total Expenditure	277,054,926.13	171,503,994.00	1,098,056,300.00
04	HEALTH	277,054,926.13	171,503,994.00	1,098,056,300.00
0403	Enhancement of the delivery of Essential Packa	242,854,926.13	171,503,994.00	638,056,300.00
040301	Reproductive, Maternal and Neonatal Health	242,854,926.13	171,503,994.00	638,056,300.00
0405	Provision of adequate and modern health infras	34,200,000.00	-	460,000,000.00
040501	Functional Health Facilities	34,200,000.00	-	460,000,000.00

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

235102 - BURSARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, St							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00
050000000000	SOCIAL	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00
052100000000	DEPARTMENT OF HEALTH CA	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00
052100100100	Department of Health Care	248,056,300.00	240,000,000.00	-	488,056,300.00	610,000,000.00	1,098,056,300.00