



Damaturu Local Government, Yobe State

---

# **DAMATURU LOCAL GOVERNMENT 2026 APPROVED BUDGET**

## Contents

1	Budget Overview.....	4
2	Revenue Reports.....	8
2.A	Revenue by Administrative Classification .....	8
2.B	Revenue by Economic Classification .....	9
2.C	Capital Receipts.....	12
2.D	Revenue by Fund Classification.....	13
3	Expenditure Reports .....	14
3.A	Expenditure by Administrative Classification.....	14
3.B	Expenditure by Economic Classification.....	19
3.C	Expenditure by Functional Classification .....	23
3.D	Expenditure by Location Classification .....	29
3.E	Expenditure by Programme Classification .....	33
3.F	Capital Expenditure by Project.....	39
3.G	Basic Education Expenditure .....	40
3.H	Primary Healthcare Expenditure.....	43

**List of Reports**

Table 1: Budget Overview ..... 5

Table 2 Summary Revenue and Expenditure ..... 6

Table 3 Expenditure by MDA by Main Economic Classification ..... 7

Table 4: Total Revenue by Administrative Classification..... 8

Table 5: Total Revenue by Economic Classification..... 9

Table 6: Capital Receipts by Item ..... 12

Table 7: Total Revenue by Fund Classification ..... 13

Table 8: Total Expenditure by Administrative Classification ..... 14

Table 9: Personnel Expenditure by Administrative Classification ..... 16

Table 10: Other Recurrent Expenditure by Administrative Classification..... 17

Table 11: Capital Expenditure by Administrative Classification ..... 18

Table 12: Total Expenditure by Economic Classification ..... 19

Table 13: Total Expenditure by Functional Classification..... 23

Table 14: Personnel Expenditure by Functional Classification..... 25

Table 15: Other Recurrent Expenditure by Functional Classification ..... 26

Table 16: Capital Expenditure by Functional Classification..... 27

Table 17: Total Expenditure by Location Classification..... 29

Table 18: Personnel Expenditure by Location Classification ..... 30

Table 19: Other Recurrent Expenditure by Location Classification..... 31

Table 20: Capital Expenditure by Location Classification ..... 32

Table 21: Total Expenditure by Programme Classification..... 33

Table 22: Personnel Expenditure by Programme Classification..... 35

Table 23: Other Recurrent Expenditure by Programme Classification ..... 36

Table 24: Capital Expenditure by Programme Classification..... 37

Table 25: Capital Expenditure by Project ..... 39

Table 26: Basic Education Expenditure by Administrative Classification..... 40

Table 27: Basic Education Expenditure by Economic Classification ..... 40

Table 28: Basic Education Expenditure by Functional Classification..... 41

Table 29: Basic Education Expenditure by Programme Classification..... 42

Table 30: Basic Education Expenditure by MDA by Main Economic Classification..... 42

Table 31: Primary Healthcare Expenditure by Administrative Classification ..... 43

Table 32: Primary Healthcare Expenditure by Economic Classification ..... 43

Table 33: Primary Healthcare Expenditure by Functional Classification..... 44

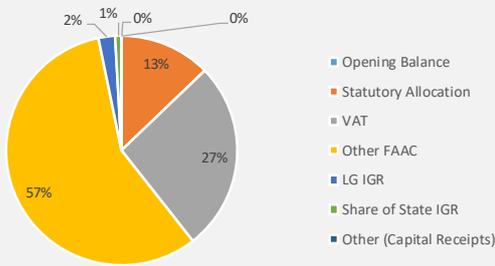
Table 34: Primary Healthcare Expenditure by Programme Classification..... 45

Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification ..... 45

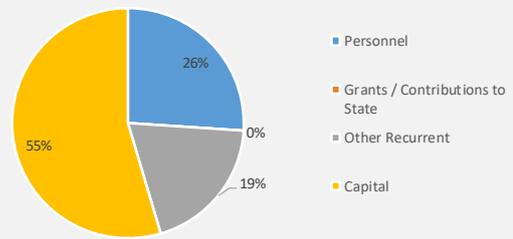
# 1 Budget Overview

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

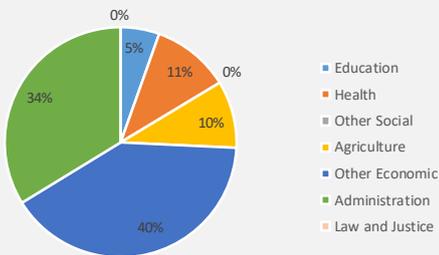
Where is the Money coming from?



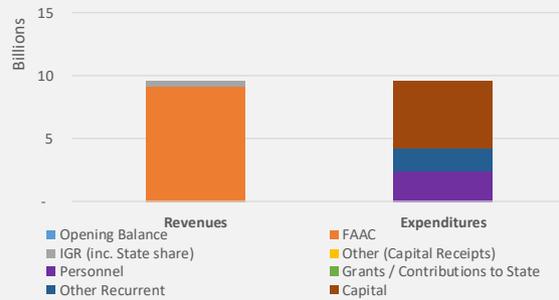
What is the Money being spent On?



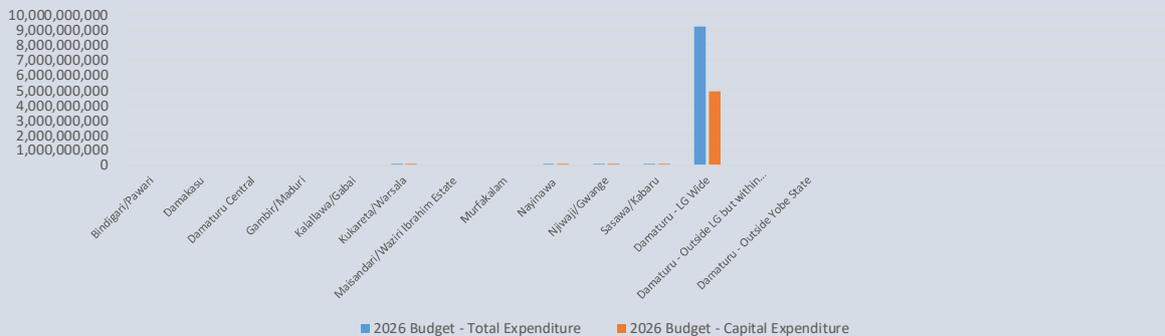
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



**Table 1: Budget Overview**

Yobe State - DAMATURU Local Government: 2026 Budget Overview (Original Budget)			
<b>Revenue by Economic</b>	<b>2026 Budget</b>	<b>Expenditure by Capital Project (10 Largest Projects)</b>	<b>Capital Expenditure</b>
Opening Balance	-	construction of dams at fulatari,abasha,mallam matari,lawanti lawan abdu.sheruri,joris	620,000,000.00
Statutory Allocation	1,220,755,185.00	Consturion of 1 block of 60 shops (storey building) along DTR maiduguri road opposite	600,000,000.00
VAT	2,552,115,875.00	upgraading and modelling of local government secretsrist	500,000,000.00
Other FAAC	5,488,419,706.00	construction of graveyard at Dumgurum Dumbulwa, Sasawa; Renovation of graveyard	400,000,000.00
LG IGR	221,554,344.00	compansation of land acquried for various govt project	400,000,000.00
Share of State IGR	85,770,834.00	construction of drainage and filling of water passage at tsamiyan lilo, environment serv	300,000,000.00
Other (Capital Receipts)	-	constructon of maternity health center at maduri, staff quaters,at kallawa,sindiri,mais	300,000,000.00
<b>Total Revenue</b>	<b>9,568,615,944.00</b>	Rehabilitaion of bureholes	200,000,000.00
<b>Expenditure by Economic</b>	<b>2026 Budget</b>	purchase of security equipment	170,000,000.00
Personnel	2,490,793,714.00	provision of solar street light at some selected villages	150,000,000.00
Grants / Contributions to State	-	<i>Other Capital Projects</i>	1,580,000,000.00
Other Recurrent	1,857,822,230.00	<b>Total</b>	<b>5,220,000,000.00</b>
Capital	5,220,000,000.00		
<b>Total Expenditure</b>	<b>9,568,615,944.00</b>		
<b>Expenditure by Sector</b>	<b>2026 Budget</b>		
Education	516,912,490.00		
Health	1,043,710,850.00		
Other Social	-		
Agriculture	903,611,550.00		
Other Economic	3,868,737,522.00		
Administration	3,235,643,532.00		
Law and Justice	-		
<b>Total Expenditure</b>	<b>9,568,615,944.00</b>		
		<b>Expenditure by Ward</b>	<b>2026 Budget - Total Expenditure</b>
			<b>Total Expenditure</b> <b>Capital Expenditure</b>
		Bindigari/Pawari	-      -
		Damakasu	-      -
		Damaturu Central	-      -
		Gambir/Maduri	-      -
		Kalallawa/Gabai	-      -
		Kukareta/Warsala	60,000,000.00      60,000,000.00
		Maisandari/Waziri Ibrahim Estate	-      -
		Murfakalam	-      -
		Nayinawa	100,000,000.00      100,000,000.00
		Njiwaji/Gwange	40,000,000.00      40,000,000.00
		Sasawa/Kabaru	130,000,000.00      130,000,000.00
		Damaturu - LG Wide	9,238,615,944.00      4,890,000,000.00
		Damaturu - Outside LG but within Yobe State	-      -
		Damaturu - Outside Yobe State	-      -
		<b>Total</b>	<b>9,568,615,944.00</b> <b>5,220,000,000.00</b>

Table 2 Summary Revenue and Expenditure

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>			
<b>Recurrent Revenue</b>	<b>4,684,604,644.11</b>	<b>133,172,108.00</b>	<b>9,568,615,944.00</b>
11 - GOVERNMENT SHARE OF FAAC	4,501,604,644.11	-	9,347,061,600.00
12 - INDEPENDENT REVENUE	183,000,000.00	133,172,108.00	221,554,344.00
<b>Recurrent Expenditure</b>	<b>1,965,560,519.41</b>	<b>1,797,063,862.00</b>	<b>4,348,615,944.00</b>
21 - PERSONNEL COSTS	1,185,933,871.00	1,418,687,897.00	2,490,793,714.00
22 - OTHER RECURRENT COSTS	779,626,648.41	378,375,965.00	1,857,822,230.00
<b>Transfer to Capital Account</b>	<b>2,719,044,124.70</b>	<b>- 1,663,891,754.00</b>	<b>5,220,000,000.00</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURES</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>4,684,604,644.11</b>	<b>133,172,108.00</b>	<b>9,568,615,944.00</b>
<b>Total Expenditure</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>

**Table 3 Expenditure by MDA by Main Economic Classification**

**235103 - DAMATURU 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
	<b>Total Expenditure</b>	<b>2,490,793,714.00</b>	<b>1,857,822,230.00</b>	<b>4,348,615,944.00</b>	<b>5,220,000,000.00</b>	<b>9,568,615,944.00</b>
<b>0100000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,046,455,018.00</b>	<b>839,188,514.00</b>	<b>1,885,643,532.00</b>	<b>1,350,000,000.00</b>	<b>3,235,643,532.00</b>
<b>0111000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>330,704,300.00</b>	<b>65,000,000.00</b>	<b>395,704,300.00</b>	-	<b>395,704,300.00</b>
011100100100	Office of the Chairman	330,704,300.00	65,000,000.00	395,704,300.00	-	395,704,300.00
<b>0112000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>3,738,389.00</b>	<b>50,000,000.00</b>	<b>53,738,389.00</b>	-	<b>53,738,389.00</b>
011200100100	The Council	3,738,389.00	50,000,000.00	53,738,389.00	-	53,738,389.00
<b>0125000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>413,064,464.00</b>	<b>706,188,514.00</b>	<b>1,119,252,978.00</b>	<b>1,350,000,000.00</b>	<b>2,469,252,978.00</b>
012500100100	Director of Personnel Management	280,453,050.00	20,000,000.00	300,453,050.00	60,000,000.00	360,453,050.00
012500100200	General Administration Unit	-	460,000,000.00	460,000,000.00	850,000,000.00	1,310,000,000.00
012500100600	Information Unit	-	-	-	20,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000.00	20,000,000.00
012500100900	Traditional Rulers Unit	132,611,414.00	15,000,000.00	147,611,414.00	-	147,611,414.00
012500101000	Community Development Unit	-	211,188,514.00	211,188,514.00	400,000,000.00	611,188,514.00
<b>0161000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>298,947,865.00</b>	<b>18,000,000.00</b>	<b>316,947,865.00</b>	-	<b>316,947,865.00</b>
016100100100	Secretary to the Local Government	298,947,865.00	18,000,000.00	316,947,865.00	-	316,947,865.00
<b>0200000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,011,715,356.00</b>	<b>540,633,716.00</b>	<b>1,552,349,072.00</b>	<b>3,220,000,000.00</b>	<b>4,772,349,072.00</b>
<b>0215000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>225,611,550.00</b>	<b>193,000,000.00</b>	<b>418,611,550.00</b>	<b>485,000,000.00</b>	<b>903,611,550.00</b>
021500100100	Department of Agriculture & Natural Resources	225,611,550.00	163,000,000.00	388,611,550.00	235,000,000.00	623,611,550.00
021500100200	Forestry Development Unit	-	-	-	40,000,000.00	40,000,000.00
021500200100	Livestock & Veterinary	-	30,000,000.00	30,000,000.00	80,000,000.00	110,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	130,000,000.00	130,000,000.00
<b>0220000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>519,372,450.00</b>	<b>286,633,716.00</b>	<b>806,006,166.00</b>	<b>720,000,000.00</b>	<b>1,526,006,166.00</b>
022000100100	Department of Finance & Supplies	519,372,450.00	286,633,716.00	806,006,166.00	720,000,000.00	1,526,006,166.00
<b>0238000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>92,618,866.00</b>	<b>21,000,000.00</b>	<b>113,618,866.00</b>	<b>65,000,000.00</b>	<b>178,618,866.00</b>
023800100100	Budget, Planning, Research and Statistics	92,618,866.00	21,000,000.00	113,618,866.00	65,000,000.00	178,618,866.00
<b>0234000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>174,112,490.00</b>	<b>40,000,000.00</b>	<b>214,112,490.00</b>	<b>1,950,000,000.00</b>	<b>2,164,112,490.00</b>
023400100100	Department of Works	174,112,490.00	40,000,000.00	214,112,490.00	20,000,000.00	234,112,490.00
023400100500	Fire Service Unit	-	-	-	20,000,000.00	20,000,000.00
023400100600	Town Country Planning Unit	-	-	-	400,000,000.00	400,000,000.00
023400200100	Rural Electrification	-	-	-	150,000,000.00	150,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,020,000,000.00	1,020,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	340,000,000.00	340,000,000.00
<b>0500000000</b>	<b>SOCIAL SECTOR</b>	<b>432,623,340.00</b>	<b>478,000,000.00</b>	<b>910,623,340.00</b>	<b>650,000,000.00</b>	<b>1,560,623,340.00</b>
<b>0517000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>111,912,490.00</b>	<b>155,000,000.00</b>	<b>266,912,490.00</b>	<b>250,000,000.00</b>	<b>516,912,490.00</b>
051700100100	Department of Education	111,912,490.00	155,000,000.00	266,912,490.00	250,000,000.00	516,912,490.00
<b>0521000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>320,710,850.00</b>	<b>323,000,000.00</b>	<b>643,710,850.00</b>	<b>400,000,000.00</b>	<b>1,043,710,850.00</b>
052100100100	Department of Health Care	320,710,850.00	323,000,000.00	643,710,850.00	400,000,000.00	1,043,710,850.00

## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

#### 235103 - DAMATURU 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
	<b><i>Total Revenue</i></b>	<b><i>4,684,604,644.11</i></b>	<b><i>133,172,108.00</i></b>	<b><i>9,568,615,944.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>6,800,000.00</b>	<b>5,000,000.00</b>	<b>9,355,000.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>6,800,000.00</b>	<b>5,000,000.00</b>	<b>9,355,000.00</b>
012500100100	Director of Personnel Management	6,800,000.00	5,000,000.00	9,355,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>4,675,404,644.11</b>	<b>126,417,108.00</b>	<b>9,556,490,944.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>50,400,000.00</b>	<b>36,450,550.00</b>	<b>64,170,000.00</b>
021500100100	Department of Agriculture & Natural Resources	50,400,000.00	36,450,550.00	64,170,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>4,594,604,644.11</b>	<b>68,095,058.00</b>	<b>9,460,215,944.00</b>
022000100100	Department of Finance & Supplies	4,594,604,644.11	68,095,058.00	9,460,215,944.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>30,400,000.00</b>	<b>21,871,500.00</b>	<b>32,105,000.00</b>
023400100100	Department of Works	30,400,000.00	21,871,500.00	32,105,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>2,400,000.00</b>	<b>1,755,000.00</b>	<b>2,770,000.00</b>
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>2,400,000.00</b>	<b>1,755,000.00</b>	<b>2,770,000.00</b>
052100100100	Department of Health Care	2,400,000.00	1,755,000.00	2,770,000.00

## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>4,684,604,644.11</b>	<b>133,172,108.00</b>	<b>9,568,615,944.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,501,604,644.11</b>	<b>-</b>	<b>9,347,061,600.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>4,501,604,644.11</b>	<b>-</b>	<b>9,347,061,600.00</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF STATUTORY ALLOCATION</b>	<b>1,179,801,217.15</b>	<b>-</b>	<b>1,306,526,019.00</b>
11010101	Statutory Allocation	1,089,201,123.68	-	1,220,755,185.00
11010105	Receipt of Share of State IGR	90,600,093.47	-	85,770,834.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>1,798,001,854.92</b>	<b>-</b>	<b>2,552,115,875.00</b>
11010201	Share of VAT	1,798,001,854.92	-	2,552,115,875.00
<b>110103</b>	<b>OTHER FAAC REVENUES</b>	<b>1,523,801,572.04</b>	<b>-</b>	<b>5,488,419,706.00</b>
11010302	Excess Non-Oil	-	-	510,345,698.00
11010303	Exchange Gain	-	-	789,334,680.00
11010304	Ecological Fund	-	-	432,765,877.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	476,322,652.00
11010399	Other FAAC Distributions	1,523,801,572.04	-	3,279,650,799.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>183,000,000.00</b>	<b>133,172,108.00</b>	<b>221,554,344.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>14,200,000.00</b>	<b>10,000,000.00</b>	<b>17,050,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>3,000,000.00</b>	<b>2,250,000.00</b>	<b>4,000,000.00</b>
12010101	Community Development/Poll Tax	3,000,000.00	2,250,000.00	4,000,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>11,200,000.00</b>	<b>7,750,000.00</b>	<b>13,050,000.00</b>
12010308	Livestock Tax	5,100,000.00	3,500,000.00	6,000,000.00
12010309	Other Service Taxes	3,100,000.00	2,000,000.00	3,550,000.00
12010312	Property Tax	3,000,000.00	2,250,000.00	3,500,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>168,800,000.00</b>	<b>123,172,108.00</b>	<b>204,504,344.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>48,200,000.00</b>	<b>35,275,650.00</b>	<b>56,889,000.00</b>
12020105	Radio/Television Station Licences	1,000,000.00	750,000.00	1,200,000.00
12020111	Bake House Licence	2,000,000.00	1,500,000.00	2,300,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
12020112	Bicycles Licence & Hire Permits	2,900,000.00	1,565,000.00	3,100,000.00
12020113	Brick Making, etc. Licence	2,000,000.00	1,500,000.00	2,400,000.00
12020116	Cattle Dealer Licences	2,200,000.00	1,520,000.00	2,450,000.00
12020117	Dried Fish & Meat Licences	500,000.00	350,000.00	650,000.00
12020118	Pet (Dog) Licences	2,000,000.00	1,500,000.00	2,400,000.00
12020120	Hawker's Permits	200,000.00	175,000.00	218,000.00
12020122	Produce Buying Licences	100,000.00	49,350.00	95,000.00
12020137	Trade Permit Licences	700,000.00	170,100.00	860,000.00
12020142	Petty Traders Licences	1,000,000.00	750,000.00	1,150,000.00
12020143	Pit Sawing Licences	1,000,000.00	750,000.00	1,200,000.00
12020144	Felling and Trees Licences	200,000.00	187,000.00	180,000.00
12020145	Saw Mill Licences	200,000.00	146,700.00	183,000.00
12020147	Photo Studio Licences	400,000.00	300,000.00	440,000.00
12020148	Welding Machine Licences	900,000.00	730,000.00	890,000.00
12020149	Electric (Radio/ Television) Workshop Licences	300,000.00	252,000.00	360,000.00
12020150	Blacksmith Workshop Licences	100,000.00	900,000.00	150,000.00
12020151	Wood Making/Carpentry Workshop Licences	500,000.00	382,000.00	580,000.00
12020159	Cloth Dyers Licences	3,700,000.00	2,360,000.00	4,100,000.00
12020160	Registration of Laundries and Dry Cleaners Licences	300,000.00	215,000.00	340,000.00
12020161	Building Materials Licences	700,000.00	575,000.00	1,000,000.00
12020163	Sewing Institute Licences	1,000,000.00	750,000.00	1,200,000.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	1,000,000.00	750,000.00	1,220,000.00
12020165	Advertisement Rate/Licences	1,000,000.00	750,000.00	1,300,000.00
12020173	Motorcycle Permits	5,100,000.00	3,700,300.00	5,600,000.00
12020177	Butchers Licences	5,100,000.00	3,750,000.00	7,000,000.00
12020179	Grinding Mill Licences	7,300,000.00	5,400,000.00	9,000,000.00
12020180	Photo Copying, Typing Institute Licences	1,000,000.00	750,000.00	1,300,000.00
12020199	Other Licences N.E.C	3,800,000.00	2,798,200.00	4,023,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>35,300,000.00</b>	<b>25,589,700.00</b>	<b>36,802,000.00</b>
12020417	Contractor Registration Fees	200,000.00	150,000.00	240,000.00
12020427	Tender Fees	100,000.00	45,000.00	70,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020443	Birth & Death Registration Fees	200,000.00	105,000.00	190,000.00
12020449	Business/Trade Operating Fees	13,300,000.00	9,750,000.00	15,000,000.00
12020459	Right of Occupancy Fees	3,600,000.00	2,450,000.00	375,000.00
12020460	Building Plan Approval Fees	200,000.00	175,000.00	210,000.00
12020461	Title Transfer Fees	2,900,000.00	2,550,000.00	2,250,000.00
12020466	Indigenship Registration Fees	5,100,000.00	3,750,000.00	7,500,000.00
12020478	Workshop Fees	1,400,000.00	950,000.00	2,200,000.00
12020482	Haulage Fees	2,000,000.00	1,500,000.00	400,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	5,400,000.00	3,655,000.00	7,050,000.00
12020488	Refuse Collection and Disposal Fees	100,000.00	42,500.00	62,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	100,000.00	192,200.00	400,000.00
12020499	Other Fees	700,000.00	275,000.00	855,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>4,100,000.00</b>	<b>3,000,000.00</b>	<b>5,000,000.00</b>
12020504	Impounding of Animal Fines	4,100,000.00	3,000,000.00	5,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,000,000.00</b>	<b>750,000.00</b>	<b>2,000,000.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	1,000,000.00	750,000.00	2,000,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>73,100,000.00</b>	<b>53,377,000.00</b>	<b>96,380,000.00</b>
12020702	Earnings from Laboratory Services	200,000.00	150,000.00	280,000.00
12020711	Earnings from Commercial/Industrial Activities	4,300,000.00	3,250,000.00	6,400,000.00
12020722	Earnings from Cattle Markets	20,400,000.00	15,000,000.00	29,500,000.00
12020724	Earnings from Markets	10,200,000.00	7,500,000.00	12,500,000.00
12020725	Earnings from Motor Parks	10,500,000.00	7,227,000.00	12,700,000.00
12020726	Earnings from Shops and Shopping Centres	20,400,000.00	15,000,000.00	25,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	5,100,000.00	3,750,000.00	8,000,000.00
12020728	Earnings from Tipper, Gragers and Tractors	2,000,000.00	1,500,000.00	2,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>1,100,000.00</b>	<b>780,360.00</b>	<b>1,046,480.00</b>
12020801	Rent on Government Quarters	500,000.00	375,000.00	500,000.00
12020803	Rent on Government Buildings	600,000.00	405,360.00	546,480.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>6,000,000.00</b>	<b>4,399,398.00</b>	<b>6,386,864.00</b>
12020905	Lease Rental	-	25,500.00	55,000.00
12020906	Rents on Government Properties	1,900,000.00	1,373,898.00	1,831,864.00
12020908	Ground Rent	4,100,000.00	3,000,000.00	4,500,000.00

## 2.C Capital Receipts

Table 6: Capital Receipts by Item

### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Capital Receipts

Item	Economic Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Capital Receipts		-	-	-

## 2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>9,568,615,944.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>9,347,061,600.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>9,347,061,600.00</b>
01101	FAAC Direct Allocation	9,347,061,600.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>221,554,344.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>221,554,344.00</b>
02101	Main Envelop - Budgetary Allocation	221,554,344.00

### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

#### 235103 - DAMATURU 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
	<b><i>Total Expenditure</i></b>	<b><i>4,626,560,519.41</i></b>	<b><i>2,128,455,218.00</i></b>	<b><i>9,568,615,944.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,454,464,523.00</b>	<b>1,055,821,712.00</b>	<b>3,235,643,532.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>142,476,075.00</b>	<b>105,807,542.00</b>	<b>395,704,300.00</b>
011100100100	Office of the Chairman	142,476,075.00	105,807,542.00	395,704,300.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>176,950,634.00</b>	<b>130,352,969.00</b>	<b>53,738,389.00</b>
011200100100	The Council	176,950,634.00	130,352,969.00	53,738,389.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,047,632,232.00</b>	<b>224,869,525.00</b>	<b>2,469,252,978.00</b>
012500100100	Director of Personnel Management	148,826,525.00	112,889,889.00	360,453,050.00
012500100200	General Administration Unit	500,000,000.00	14,000,000.00	1,310,000,000.00
012500100600	Information Unit	10,000,000.00	-	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	20,000,000.00	3,850,000.00	20,000,000.00
012500100900	Traditional Rulers Unit	68,805,707.00	51,604,277.00	147,611,414.00
012500101000	Community Development Unit	300,000,000.00	42,525,359.00	611,188,514.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>87,405,582.00</b>	<b>594,791,676.00</b>	<b>316,947,865.00</b>
016100100100	Secretary to the Local Government	87,405,582.00	594,791,676.00	316,947,865.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,661,684,326.41</b>	<b>849,526,269.00</b>	<b>4,772,349,072.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>370,805,775.00</b>	<b>189,571,454.00</b>	<b>903,611,550.00</b>
021500100100	Department of Agriculture & Natural Resources	270,805,775.00	116,804,324.00	623,611,550.00
021500100200	Forestry Development Unit	20,000,000.00	7,500,000.00	40,000,000.00
021500200100	Livestock & Veterinary	30,000,000.00	19,635,000.00	110,000,000.00
021500300400	Home Economic and Manufacturing	50,000,000.00	45,632,130.00	130,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>659,512,873.41</b>	<b>338,646,709.00</b>	<b>1,526,006,166.00</b>
022000100100	Department of Finance & Supplies	659,512,873.41	338,646,709.00	1,526,006,166.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>023800000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>74,409,433.00</b>	<b>39,832,066.00</b>	<b>178,618,866.00</b>
023800100100	Budget, Planning, Research and Statistics	74,409,433.00	39,832,066.00	178,618,866.00
<b>023400000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,556,956,245.00</b>	<b>281,476,040.00</b>	<b>2,164,112,490.00</b>
023400100100	Department of Works	786,956,245.00	109,392,173.00	234,112,490.00
023400100500	Fire Service Unit	5,000,000.00	3,500,000.00	20,000,000.00
023400100600	Town Country Planning Unit	150,000,000.00	71,480,145.00	400,000,000.00
023400200100	Rural Electrification	50,000,000.00	20,500,000.00	150,000,000.00
023400300100	Water Resource & Water Supply	480,000,000.00	47,103,722.00	1,020,000,000.00
023400400100	Environment Service, Drainage and Culvert	85,000,000.00	29,500,000.00	340,000,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>510,411,670.00</b>	<b>223,107,237.00</b>	<b>1,560,623,340.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
051700100100	Department of Education	190,556,245.00	74,782,178.00	516,912,490.00
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
052100100100	Department of Health Care	319,855,425.00	148,325,059.00	1,043,710,850.00

Table 9: Personnel Expenditure by Administrative Classification

**235103 - DAMATURU 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
	<b><i>Total Personnel Expenditure</i></b>	<b><i>1,185,933,871.00</i></b>	<b><i>1,418,687,897.00</i></b>	<b><i>2,490,793,714.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>558,764,523.00</b>	<b>948,310,890.00</b>	<b>1,046,455,018.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>107,676,075.00</b>	<b>80,757,056.00</b>	<b>330,704,300.00</b>
011100100100	Office of the Chairman	107,676,075.00	80,757,056.00	330,704,300.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>166,150,634.00</b>	<b>124,612,975.00</b>	<b>3,738,389.00</b>
011200100100	The Council	166,150,634.00	124,612,975.00	3,738,389.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>206,532,232.00</b>	<b>154,899,173.00</b>	<b>413,064,464.00</b>
012500100100	Director of Personnel Management	140,226,525.00	105,169,893.00	280,453,050.00
012500100900	Traditional Rulers Unit	66,305,707.00	49,729,280.00	132,611,414.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>78,405,582.00</b>	<b>588,041,686.00</b>	<b>298,947,865.00</b>
016100100100	Secretary to the Local Government	78,405,582.00	588,041,686.00	298,947,865.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>410,857,678.00</b>	<b>308,143,256.00</b>	<b>1,011,715,356.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>112,805,775.00</b>	<b>84,604,331.00</b>	<b>225,611,550.00</b>
021500100100	Department of Agriculture & Natural Resources	112,805,775.00	84,604,331.00	225,611,550.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>114,686,225.00</b>	<b>86,014,668.00</b>	<b>519,372,450.00</b>
022000100100	Department of Finance & Supplies	114,686,225.00	86,014,668.00	519,372,450.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>46,309,433.00</b>	<b>34,732,074.00</b>	<b>92,618,866.00</b>
023800100100	Budget, Planning, Research and Statistics	46,309,433.00	34,732,074.00	92,618,866.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>137,056,245.00</b>	<b>102,792,183.00</b>	<b>174,112,490.00</b>
023400100100	Department of Works	137,056,245.00	102,792,183.00	174,112,490.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>216,311,670.00</b>	<b>162,233,751.00</b>	<b>432,623,340.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>55,956,245.00</b>	<b>41,967,183.00</b>	<b>111,912,490.00</b>
051700100100	Department of Education	55,956,245.00	41,967,183.00	111,912,490.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
052100100100	Department of Health Care	160,355,425.00	120,266,568.00	320,710,850.00

Table 10: Other Recurrent Expenditure by Administrative Classification

**235103 - DAMATURU 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
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>779,626,648.41</i></b>	<b><i>378,375,965.00</i></b>	<b><i>1,857,822,230.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>115,700,000.00</b>	<b>47,135,463.00</b>	<b>839,188,514.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>34,800,000.00</b>	<b>25,050,486.00</b>	<b>65,000,000.00</b>
011100100100	Office of the Chairman	34,800,000.00	25,050,486.00	65,000,000.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>10,800,000.00</b>	<b>5,739,994.00</b>	<b>50,000,000.00</b>
011200100100	The Council	10,800,000.00	5,739,994.00	50,000,000.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>61,100,000.00</b>	<b>9,594,993.00</b>	<b>706,188,514.00</b>
012500100100	Director of Personnel Management	8,600,000.00	7,719,996.00	20,000,000.00
012500100200	General Administration Unit	50,000,000.00	-	460,000,000.00
012500100900	Traditional Rulers Unit	2,500,000.00	1,874,997.00	15,000,000.00
012500101000	Community Development Unit	-	-	211,188,514.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>9,000,000.00</b>	<b>6,749,990.00</b>	<b>18,000,000.00</b>
016100100100	Secretary to the Local Government	9,000,000.00	6,749,990.00	18,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>499,826,648.41</b>	<b>293,967,016.00</b>	<b>540,633,716.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>88,000,000.00</b>	<b>29,634,993.00</b>	<b>193,000,000.00</b>
021500100100	Department of Agriculture & Natural Resources	73,000,000.00	9,999,993.00	163,000,000.00
021500200100	Livestock & Veterinary	15,000,000.00	19,635,000.00	30,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>394,826,648.41</b>	<b>252,632,041.00</b>	<b>286,633,716.00</b>
022000100100	Department of Finance & Supplies	394,826,648.41	252,632,041.00	286,633,716.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>8,100,000.00</b>	<b>5,099,992.00</b>	<b>21,000,000.00</b>
023800100100	Budget, Planning, Research and Statistics	8,100,000.00	5,099,992.00	21,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>8,900,000.00</b>	<b>6,599,990.00</b>	<b>40,000,000.00</b>
023400100100	Department of Works	8,900,000.00	6,599,990.00	40,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>164,100,000.00</b>	<b>37,273,486.00</b>	<b>478,000,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
051700100100	Department of Education	104,600,000.00	9,214,995.00	155,000,000.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
052100100100	Department of Health Care	59,500,000.00	28,058,491.00	323,000,000.00

Table 11: Capital Expenditure by Administrative Classification

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit**

	Adminstrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Capital Expenditure</i></b>	<b><i>2,661,000,000.00</i></b>	<b><i>331,391,356.00</i></b>	<b><i>5,220,000,000.00</i></b>
<b>0000</b>	<b>ADMINISTRATION SECTOR</b>	<b>780,000,000.00</b>	<b>60,375,359.00</b>	<b>1,350,000,000.00</b>
<b>0000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>780,000,000.00</b>	<b>60,375,359.00</b>	<b>1,350,000,000.00</b>
.00	Director of Personnel Management	-	-	60,000,000.00
!00	General Administration Unit	450,000,000.00	14,000,000.00	850,000,000.00
!00	Information Unit	10,000,000.00	-	20,000,000.00
'00	Social Development, Youth, Sports and Culture	20,000,000.00	3,850,000.00	20,000,000.00
!00	Community Development Unit	300,000,000.00	42,525,359.00	400,000,000.00
<b>0000</b>	<b>ECONOMIC SECTOR</b>	<b>1,751,000,000.00</b>	<b>247,415,997.00</b>	<b>3,220,000,000.00</b>
<b>0000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>170,000,000.00</b>	<b>75,332,130.00</b>	<b>485,000,000.00</b>
.00	Department of Agriculture & Natural Resources	85,000,000.00	22,200,000.00	235,000,000.00
!00	Forestry Development Unit	20,000,000.00	7,500,000.00	40,000,000.00
.00	Livestock & Veterinary	15,000,000.00	-	80,000,000.00
!00	Home Economic and Manufacturing	50,000,000.00	45,632,130.00	130,000,000.00
<b>0000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>150,000,000.00</b>	<b>-</b>	<b>720,000,000.00</b>
.00	Department of Finance & Supplies	150,000,000.00	-	720,000,000.00
<b>0000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>20,000,000.00</b>	<b>-</b>	<b>65,000,000.00</b>
.00	Budget, Planning, Research and Statistics	20,000,000.00	-	65,000,000.00
<b>0000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,411,000,000.00</b>	<b>172,083,867.00</b>	<b>1,950,000,000.00</b>
.00	Department of Works	641,000,000.00	-	20,000,000.00
!00	Fire Service Unit	5,000,000.00	3,500,000.00	20,000,000.00
!00	Town Country Planning Unit	150,000,000.00	71,480,145.00	400,000,000.00
.00	Rural Electrification	50,000,000.00	20,500,000.00	150,000,000.00
.00	Water Resource & Water Supply	480,000,000.00	47,103,722.00	1,020,000,000.00
.00	Environment Service, Drainage and Culvert	85,000,000.00	29,500,000.00	340,000,000.00
<b>0000</b>	<b>SOCIAL SECTOR</b>	<b>130,000,000.00</b>	<b>23,600,000.00</b>	<b>650,000,000.00</b>
<b>0000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
.00	Department of Education	30,000,000.00	23,600,000.00	250,000,000.00
<b>0000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
.00	Department of Health Care	100,000,000.00	-	400,000,000.00

### 3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

#### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,200,793,714.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,200,793,714.00</b>
21010101	Consolidated Salary	1,185,933,871.00	1,418,687,897.00	2,200,793,714.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>290,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>290,000,000.00</b>
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	200,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>779,626,648.41</b>	<b>378,375,965.00</b>	<b>1,857,822,230.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>779,226,648.41</b>	<b>378,075,966.00</b>	<b>1,346,633,716.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>22,600,000.00</b>	<b>13,019,989.00</b>	<b>84,000,000.00</b>
22020101	Local Transport & Traveling - Training	17,600,000.00	9,269,990.00	74,000,000.00
22020102	Local Transport & Traveling - Others	5,000,000.00	3,749,999.00	10,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>5,400,000.00</b>	<b>4,719,990.00</b>	<b>14,000,000.00</b>
22020202	Telephone Charges	600,000.00	449,998.00	2,000,000.00
22020211	Other Utility Charges	4,800,000.00	4,269,992.00	12,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>186,500,000.00</b>	<b>60,460,491.00</b>	<b>509,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	9,700,000.00	7,274,996.00	30,000,000.00
22020305	Printing of Non-Security Documents	9,300,000.00	6,975,496.00	16,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	66,000,000.00	41,084,999.00	331,000,000.00
22020311	Food Stuff/Catering Materials Supplies	101,500,000.00	5,125,000.00	132,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>45,500,000.00</b>	<b>19,799,988.00</b>	<b>78,000,000.00</b>
22020401	Maintenance of Motor Vehicle	25,000,000.00	3,749,999.00	40,000,000.00
22020402	Maintenance of Office Furniture	12,500,000.00	9,674,992.00	21,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	5,000,000.00	4,124,999.00	15,000,000.00
22020405	Maintenance of Plants/Generators	1,000,000.00	749,999.00	2,000,000.00
22020406	Other Maintenance Services	2,000,000.00	1,499,999.00	-

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>25,800,000.00</b>	<b>3,374,995.00</b>	<b>132,000,000.00</b>
22020501	Local Training	25,800,000.00	3,374,995.00	132,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>9,900,000.00</b>	<b>7,425,989.00</b>	<b>25,000,000.00</b>
22020701	Financial Consulting	5,100,000.00	3,824,994.00	22,000,000.00
22020702	Information Technology Consulting	1,000,000.00	749,999.00	1,000,000.00
22020704	Engineering Services	300,000.00	225,000.00	2,000,000.00
22020706	Surveying Services	3,500,000.00	2,625,996.00	-
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,200,000.00</b>	<b>899,997.00</b>	<b>5,000,000.00</b>
22020901	Bank Charges (other than Interest)	1,200,000.00	899,997.00	5,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>482,326,648.41</b>	<b>268,374,527.00</b>	<b>499,633,716.00</b>
22021001	Refreshment & Meals	14,100,000.00	10,882,493.00	28,000,000.00
22021007	Welfare Packages	19,100,000.00	11,109,992.00	40,000,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	749,999.00	-
22021016	Anniversaries/Celebrations	-	-	40,000,000.00
22021017	Tuition, Registration & Exam Fees	60,000,000.00	5,900,000.00	100,000,000.00
22021020	Election - Logistic Support	30,000,000.00	-	60,000,000.00
22021041	Miscellaneous/Contingency	358,126,648.41	239,732,043.00	231,633,716.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>400,000.00</b>	<b>299,999.00</b>	<b>511,188,514.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>400,000.00</b>	<b>299,999.00</b>	<b>511,188,514.00</b>
22040101	Grants to Other Governments	400,000.00	299,999.00	-
22040109	Grants to Communities/NGOs	-	-	211,188,514.00
22040111	Contribution to Traditional Councils	-	-	300,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>785,000,000.00</b>	<b>228,365,997.00</b>	<b>1,520,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>785,000,000.00</b>	<b>228,365,997.00</b>	<b>1,520,000,000.00</b>
23010101	Purchase / Acquisition of Land	150,000,000.00	71,480,145.00	400,000,000.00
23010105	Purchase of Motor Vehicles	60,000,000.00	-	130,000,000.00
23010106	Purchase of Vans	10,000,000.00	-	20,000,000.00
23010108	Purchase of Buses	100,000,000.00	-	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	34,000,000.00	8,000,000.00	75,000,000.00
23010113	Purchase of Computers and Accessories	6,000,000.00	-	20,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23010119	Purchase of Power Generating Set	50,000,000.00	-	100,000,000.00
23010123	Purchase of Fire Fighting Equipment	5,000,000.00	3,500,000.00	20,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	20,000,000.00	20,100,000.00	30,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	20,000,000.00	3,850,000.00	20,000,000.00
23010127	Purchase of Agricultural Equipment	45,000,000.00	22,200,000.00	135,000,000.00
23010128	Purchase of Security Equipment	150,000,000.00	-	170,000,000.00
23010129	Purchase of Industrial Equipment	50,000,000.00	45,632,130.00	130,000,000.00
23010144	Purchase of Forestry Equipment	5,000,000.00	7,500,000.00	20,000,000.00
23010147	Purchase of Spare Parts/Tools	70,000,000.00	42,603,722.00	100,000,000.00
23010148	Purchase of School Furniture & Fittings	10,000,000.00	3,500,000.00	50,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>1,481,000,000.00</b>	<b>92,525,359.00</b>	<b>2,600,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER</b>	<b>1,481,000,000.00</b>	<b>92,525,359.00</b>	<b>2,600,000,000.00</b>
23020103	Construction/ Provision of Electricity	50,000,000.00	20,500,000.00	150,000,000.00
23020105	Construction/ Provision of Water Facilities	260,000,000.00	-	620,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	75,000,000.00	-	310,000,000.00
23020107	Construction/ Provision of Public Schools	-	-	40,000,000.00
23020114	Construction/ Provision of Roads & Bridges	621,000,000.00	-	-
23020124	Construction/ Provision of Market Stalls/Parks	65,000,000.00	-	650,000,000.00
23020126	Construction/ Provision of Cemeteries	300,000,000.00	42,525,359.00	400,000,000.00
23020127	Construction/ Provision of ICT Infrastructures	20,000,000.00	-	-
23020128	Construction/ Provision of Other Buildings	5,000,000.00	-	20,000,000.00
23020130	Construction/ Provision of Culverts	20,000,000.00	-	40,000,000.00
23020133	Construction/ Provision of Drainage Channels	65,000,000.00	29,500,000.00	300,000,000.00
23020136	Construction/ Provision of Abattoirs	-	-	70,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>360,000,000.00</b>	<b>10,500,000.00</b>	<b>1,060,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERA</b>	<b>360,000,000.00</b>	<b>10,500,000.00</b>	<b>1,060,000,000.00</b>
23030101	Rehabilitation/ Repairs of Residential Building	50,000,000.00	6,000,000.00	80,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	100,000,000.00	4,500,000.00	200,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	40,000,000.00	-	100,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	-	-	130,000,000.00
23030112	Rehabilitation/ Repairs of Agricultural Facilities	15,000,000.00	-	20,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
23030121	Rehabilitation/ Repairs of Office Buildings	150,000,000.00	-	500,000,000.00
23030131	Rehabilitation/ Repairs of Heavy-Duty Plants & Machinery	5,000,000.00	-	30,000,000.00
<b>2304</b>	<b><i>PRESERVATION OF THE ENVIRONMENT</i></b>	<b><i>35,000,000.00</i></b>	<b><i>-</i></b>	<b><i>40,000,000.00</i></b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>35,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
23040101	Tree Planting	15,000,000.00	-	20,000,000.00
23040105	Water Pollution Prevention & Control	20,000,000.00	-	20,000,000.00

### 3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

#### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>4,626,560,519.41</i></b>	<b><i>2,128,455,218.00</i></b>	<b><i>9,568,615,944.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,789,581,122.41</b>	<b>1,336,320,851.00</b>	<b>3,851,468,636.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>978,939,582.41</b>	<b>574,807,220.00</b>	<b>1,685,448,855.00</b>
70111	Executive and Legislative Organs	319,426,709.00	236,160,511.00	449,442,689.00
70112	Financial and Fiscal Affairs	659,512,873.41	338,646,709.00	1,236,006,166.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>810,641,540.00</b>	<b>761,513,631.00</b>	<b>2,166,019,781.00</b>
70131	General Personnel Services	648,826,525.00	126,889,889.00	1,670,453,050.00
70132	Overall Planning and Statistical Services	74,409,433.00	39,832,066.00	178,618,866.00
70133	Other General Services	87,405,582.00	594,791,676.00	316,947,865.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>20,000,000.00</b>
70321	Fire Protection Services	5,000,000.00	3,500,000.00	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,367,762,020.00</b>	<b>390,943,772.00</b>	<b>1,707,724,040.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>370,805,775.00</b>	<b>189,571,454.00</b>	<b>903,611,550.00</b>
70421	Agriculture	350,805,775.00	182,071,454.00	863,611,550.00
70422	Forestry	20,000,000.00	7,500,000.00	40,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
70435	Electricity	50,000,000.00	20,500,000.00	150,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>936,956,245.00</b>	<b>180,872,318.00</b>	<b>634,112,490.00</b>
70443	Construction	936,956,245.00	180,872,318.00	634,112,490.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>10,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70461	Communication	10,000,000.00	-	20,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
70511	Waste Management	85,000,000.00	29,500,000.00	340,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Expenditure by Function**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>780,000,000.00</b>	<b>89,629,081.00</b>	<b>1,631,188,514.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>300,000,000.00</b>	<b>42,525,359.00</b>	<b>611,188,514.00</b>
70621	Community Development	300,000,000.00	42,525,359.00	611,188,514.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
70631	Water Supply	480,000,000.00	47,103,722.00	1,020,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
70741	Public Health Services	319,855,425.00	148,325,059.00	1,043,710,850.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>88,805,707.00</b>	<b>55,454,277.00</b>	<b>167,611,414.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>68,805,707.00</b>	<b>51,604,277.00</b>	<b>147,611,414.00</b>
70821	Cultural Services	68,805,707.00	51,604,277.00	147,611,414.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>20,000,000.00</b>	<b>3,850,000.00</b>	<b>20,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	20,000,000.00	3,850,000.00	20,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
70912	Primary Education	190,556,245.00	74,782,178.00	516,912,490.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>290,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>-</b>	<b>290,000,000.00</b>
71021	Old Age	-	-	290,000,000.00

Table 14: Personnel Expenditure by Functional Classification

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>653,454,474.00</b>	<b>1,019,328,352.00</b>	<b>1,235,834,920.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>388,512,934.00</b>	<b>291,384,699.00</b>	<b>563,815,139.00</b>
70111	Executive and Legislative Organs	273,826,709.00	205,370,031.00	334,442,689.00
70112	Financial and Fiscal Affairs	114,686,225.00	86,014,668.00	229,372,450.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>264,941,540.00</b>	<b>727,943,653.00</b>	<b>672,019,781.00</b>
70131	General Personnel Services	140,226,525.00	105,169,893.00	280,453,050.00
70132	Overall Planning and Statistical Services	46,309,433.00	34,732,074.00	92,618,866.00
70133	Other General Services	78,405,582.00	588,041,686.00	298,947,865.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>249,862,020.00</b>	<b>187,396,514.00</b>	<b>399,724,040.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>112,805,775.00</b>	<b>84,604,331.00</b>	<b>225,611,550.00</b>
70421	Agriculture	112,805,775.00	84,604,331.00	225,611,550.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>137,056,245.00</b>	<b>102,792,183.00</b>	<b>174,112,490.00</b>
70443	Construction	137,056,245.00	102,792,183.00	174,112,490.00
<b>707</b>	<b>HEALTH</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
70741	Public Health Services	160,355,425.00	120,266,568.00	320,710,850.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>66,305,707.00</b>	<b>49,729,280.00</b>	<b>132,611,414.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>66,305,707.00</b>	<b>49,729,280.00</b>	<b>132,611,414.00</b>
70821	Cultural Services	66,305,707.00	49,729,280.00	132,611,414.00
<b>709</b>	<b>EDUCATION</b>	<b>55,956,245.00</b>	<b>41,967,183.00</b>	<b>111,912,490.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>55,956,245.00</b>	<b>41,967,183.00</b>	<b>111,912,490.00</b>
70912	Primary Education	55,956,245.00	41,967,183.00	111,912,490.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>290,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	-	-	<b>290,000,000.00</b>
71021	Old Age	-	-	290,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>779,626,648.41</i></b>	<b><i>378,375,965.00</i></b>	<b><i>1,857,822,230.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>516,126,648.41</b>	<b>302,992,499.00</b>	<b>920,633,716.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>440,426,648.41</b>	<b>283,422,521.00</b>	<b>401,633,716.00</b>
70111	Executive and Legislative Organs	45,600,000.00	30,790,480.00	115,000,000.00
70112	Financial and Fiscal Affairs	394,826,648.41	252,632,041.00	286,633,716.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>75,700,000.00</b>	<b>19,569,978.00</b>	<b>519,000,000.00</b>
70131	General Personnel Services	58,600,000.00	7,719,996.00	480,000,000.00
70132	Overall Planning and Statistical Services	8,100,000.00	5,099,992.00	21,000,000.00
70133	Other General Services	9,000,000.00	6,749,990.00	18,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>96,900,000.00</b>	<b>36,234,983.00</b>	<b>233,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>88,000,000.00</b>	<b>29,634,993.00</b>	<b>193,000,000.00</b>
70421	Agriculture	88,000,000.00	29,634,993.00	193,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>8,900,000.00</b>	<b>6,599,990.00</b>	<b>40,000,000.00</b>
70443	Construction	8,900,000.00	6,599,990.00	40,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	-	-	<b>211,188,514.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	-	-	<b>211,188,514.00</b>
70621	Community Development	-	-	211,188,514.00
<b>707</b>	<b>HEALTH</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
70741	Public Health Services	59,500,000.00	28,058,491.00	323,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,500,000.00</b>	<b>1,874,997.00</b>	<b>15,000,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>2,500,000.00</b>	<b>1,874,997.00</b>	<b>15,000,000.00</b>
70821	Cultural Services	2,500,000.00	1,874,997.00	15,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
70912	Primary Education	104,600,000.00	9,214,995.00	155,000,000.00

Table 16: Capital Expenditure by Functional Classification

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>620,000,000.00</b>	<b>14,000,000.00</b>	<b>1,695,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>150,000,000.00</b>	<b>-</b>	<b>720,000,000.00</b>
70112	Financial and Fiscal Affairs	150,000,000.00	-	720,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>470,000,000.00</b>	<b>14,000,000.00</b>	<b>975,000,000.00</b>
70131	General Personnel Services	450,000,000.00	14,000,000.00	910,000,000.00
70132	Overall Planning and Statistical Services	20,000,000.00	-	65,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>20,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>5,000,000.00</b>	<b>3,500,000.00</b>	<b>20,000,000.00</b>
70321	Fire Protection Services	5,000,000.00	3,500,000.00	20,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,021,000,000.00</b>	<b>167,312,275.00</b>	<b>1,075,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>170,000,000.00</b>	<b>75,332,130.00</b>	<b>485,000,000.00</b>
70421	Agriculture	150,000,000.00	67,832,130.00	445,000,000.00
70422	Forestry	20,000,000.00	7,500,000.00	40,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
70435	Electricity	50,000,000.00	20,500,000.00	150,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>791,000,000.00</b>	<b>71,480,145.00</b>	<b>420,000,000.00</b>
70443	Construction	791,000,000.00	71,480,145.00	420,000,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>10,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70461	Communication	10,000,000.00	-	20,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
70511	Waste Management	85,000,000.00	29,500,000.00	340,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>780,000,000.00</b>	<b>89,629,081.00</b>	<b>1,420,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>300,000,000.00</b>	<b>42,525,359.00</b>	<b>400,000,000.00</b>
70621	Community Development	300,000,000.00	42,525,359.00	400,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
70631	Water Supply	480,000,000.00	47,103,722.00	1,020,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>707</b>	<b>HEALTH</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
70741	Public Health Services	100,000,000.00	-	400,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>20,000,000.00</b>	<b>3,850,000.00</b>	<b>20,000,000.00</b>
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>20,000,000.00</b>	<b>3,850,000.00</b>	<b>20,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	20,000,000.00	3,850,000.00	20,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
70912	Primary Education	30,000,000.00	23,600,000.00	250,000,000.00

### 3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

#### 235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>235</b>	<b>YOBE STATE</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>
<b>235103</b>	<b>DAMATURU</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>
23510306	Kukareta/Warsala	35,000,000.00	-	60,000,000.00
23510309	Nayinawa	40,000,000.00	-	100,000,000.00
23510310	Njiwaji/Gwange	20,000,000.00	-	40,000,000.00
23510311	Sasawa/Kabaru	-	-	130,000,000.00
23510397	Damaturu - LG Wide	4,531,560,519.41	2,128,455,218.00	9,238,615,944.00

**Table 18: Personnel Expenditure by Location Classification**

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
<b>235103</b>	<b>DAMATURU</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
23510397	Damaturu - LG Wide	1,185,933,871.00	1,418,687,897.00	2,490,793,714.00

**Table 19: Other Recurrent Expenditure by Location Classification**

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>779,626,648.41</b>	<b>378,375,965.00</b>	<b>1,857,822,230.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>779,626,648.41</b>	<b>378,375,965.00</b>	<b>1,857,822,230.00</b>
<b>235103</b>	<b>DAMATURU</b>	<b>779,626,648.41</b>	<b>378,375,965.00</b>	<b>1,857,822,230.00</b>
23510397	Damaturu - LG Wide	779,626,648.41	378,375,965.00	1,857,822,230.00

**Table 20: Capital Expenditure by Location Classification**

**235103 - DAMATURU Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>235103</b>	<b>DAMATURU</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
23510306	Kukareta/Warsala	35,000,000.00	-	60,000,000.00
23510309	Nayinawa	40,000,000.00	-	100,000,000.00
23510310	Njiwaji/Gwange	20,000,000.00	-	40,000,000.00
23510311	Sasawa/Kabaru	-	-	130,000,000.00
23510397	Damaturu - LG Wide	2,566,000,000.00	331,391,356.00	4,890,000,000.00

### 3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

<b>235103 - DAMATURU Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>4,626,560,519.41</b>	<b>2,128,455,218.00</b>	<b>9,568,615,944.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>370,805,775.00</b>	<b>189,571,454.00</b>	<b>903,611,550.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>270,805,775.00</b>	<b>116,804,324.00</b>	<b>623,611,550.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	270,805,775.00	116,804,324.00	623,611,550.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>30,000,000.00</b>	<b>19,635,000.00</b>	<b>110,000,000.00</b>
010203	Poultry, pig, and micro livestock production	15,000,000.00	19,635,000.00	100,000,000.00
010205	Animal Health and Livestock Diseases Management	15,000,000.00	-	10,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>45,632,130.00</b>	<b>130,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	50,000,000.00	45,632,130.00	130,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preserva</b>	<b>20,000,000.00</b>	<b>7,500,000.00</b>	<b>40,000,000.00</b>
010601	Forest regeneration and conservation	20,000,000.00	7,500,000.00	40,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>98,805,707.00</b>	<b>55,454,277.00</b>	<b>187,611,414.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>98,805,707.00</b>	<b>55,454,277.00</b>	<b>187,611,414.00</b>
021001	Societal Re-orientation - General	98,805,707.00	55,454,277.00	187,611,414.00
<b>04</b>	<b>HEALTH</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>219,855,425.00</b>	<b>148,325,059.00</b>	<b>643,710,850.00</b>
040301	Reproductive, Maternal and Neonatal Health	219,855,425.00	148,325,059.00	643,710,850.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	100,000,000.00	-	400,000,000.00
<b>05</b>	<b>EDUCATION</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>160,556,245.00</b>	<b>51,182,178.00</b>	<b>266,912,490.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	160,556,245.00	51,182,178.00	266,912,490.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>20,000,000.00</b>	<b>20,100,000.00</b>	<b>30,000,000.00</b>
050402	Instructional and learning materials	20,000,000.00	20,100,000.00	30,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>10,000,000.00</b>	<b>3,500,000.00</b>	<b>220,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	170,000,000.00
050502	Furnishing	10,000,000.00	3,500,000.00	50,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>305,000,000.00</b>	<b>46,025,359.00</b>	<b>631,188,514.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>305,000,000.00</b>	<b>46,025,359.00</b>	<b>631,188,514.00</b>
061001	Housing and Urban Development - General	305,000,000.00	46,025,359.00	631,188,514.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
091001	Environmental Improvement - General	85,000,000.00	29,500,000.00	340,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
101001	Water Resources and Rural Deve - General	480,000,000.00	47,103,722.00	1,020,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>1,789,581,122.41</b>	<b>1,336,320,851.00</b>	<b>3,851,468,636.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,789,581,122.41</b>	<b>1,336,320,851.00</b>	<b>3,851,468,636.00</b>
131001	Reform of Government and Governance - General	1,789,581,122.41	1,336,320,851.00	3,851,468,636.00
<b>14</b>	<b>POWER</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
141001	Power - General	50,000,000.00	20,500,000.00	150,000,000.00
<b>17</b>	<b>ROAD</b>	<b>936,956,245.00</b>	<b>180,872,318.00</b>	<b>634,112,490.00</b>
<b>1710</b>	<b>Road - General</b>	<b>936,956,245.00</b>	<b>180,872,318.00</b>	<b>634,112,490.00</b>
171001	Road - General	936,956,245.00	180,872,318.00	634,112,490.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>290,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	-	-	<b>290,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	200,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

**235103 - DAMATURU 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
	<b>Total Expenditure</b>	<b>1,185,933,871.00</b>	<b>1,418,687,897.00</b>	<b>2,490,793,714.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>112,805,775.00</b>	<b>84,604,331.00</b>	<b>225,611,550.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>112,805,775.00</b>	<b>84,604,331.00</b>	<b>225,611,550.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	112,805,775.00	84,604,331.00	225,611,550.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>66,305,707.00</b>	<b>49,729,280.00</b>	<b>132,611,414.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>66,305,707.00</b>	<b>49,729,280.00</b>	<b>132,611,414.00</b>
021001	Societal Re-orientation - General	66,305,707.00	49,729,280.00	132,611,414.00
<b>04</b>	<b>HEALTH</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
040301	Reproductive, Maternal and Neonatal Health	160,355,425.00	120,266,568.00	320,710,850.00
<b>05</b>	<b>EDUCATION</b>	<b>55,956,245.00</b>	<b>41,967,183.00</b>	<b>111,912,490.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>55,956,245.00</b>	<b>41,967,183.00</b>	<b>111,912,490.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	55,956,245.00	41,967,183.00	111,912,490.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>653,454,474.00</b>	<b>1,019,328,352.00</b>	<b>1,235,834,920.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>653,454,474.00</b>	<b>1,019,328,352.00</b>	<b>1,235,834,920.00</b>
131001	Reform of Government and Governance - General	653,454,474.00	1,019,328,352.00	1,235,834,920.00
<b>17</b>	<b>ROAD</b>	<b>137,056,245.00</b>	<b>102,792,183.00</b>	<b>174,112,490.00</b>
<b>1710</b>	<b>Road - General</b>	<b>137,056,245.00</b>	<b>102,792,183.00</b>	<b>174,112,490.00</b>
171001	Road - General	137,056,245.00	102,792,183.00	174,112,490.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>290,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>290,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	200,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

**235103 - DAMATURU 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
	<b>Total Expenditure</b>	<b>779,626,648.41</b>	<b>378,375,965.00</b>	<b>1,857,822,230.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>88,000,000.00</b>	<b>29,634,993.00</b>	<b>193,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>73,000,000.00</b>	<b>9,999,993.00</b>	<b>163,000,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	73,000,000.00	9,999,993.00	163,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>15,000,000.00</b>	<b>19,635,000.00</b>	<b>30,000,000.00</b>
010203	Poultry, pig, and micro livestock production	15,000,000.00	19,635,000.00	30,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>2,500,000.00</b>	<b>1,874,997.00</b>	<b>15,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>2,500,000.00</b>	<b>1,874,997.00</b>	<b>15,000,000.00</b>
021001	Societal Re-orientation - General	2,500,000.00	1,874,997.00	15,000,000.00
<b>04</b>	<b>HEALTH</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	59,500,000.00	28,058,491.00	323,000,000.00
<b>05</b>	<b>EDUCATION</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	104,600,000.00	9,214,995.00	155,000,000.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	-	-	<b>211,188,514.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	-	-	<b>211,188,514.00</b>
061001	Housing and Urban Development - General	-	-	211,188,514.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>516,126,648.41</b>	<b>302,992,499.00</b>	<b>920,633,716.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>516,126,648.41</b>	<b>302,992,499.00</b>	<b>920,633,716.00</b>
131001	Reform of Government and Governance - General	516,126,648.41	302,992,499.00	920,633,716.00
<b>17</b>	<b>ROAD</b>	<b>8,900,000.00</b>	<b>6,599,990.00</b>	<b>40,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>8,900,000.00</b>	<b>6,599,990.00</b>	<b>40,000,000.00</b>
171001	Road - General	8,900,000.00	6,599,990.00	40,000,000.00

Table 24: Capital Expenditure by Programme Classification

<b>235103 - DAMATURU Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>170,000,000.00</b>	<b>75,332,130.00</b>	<b>485,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>85,000,000.00</b>	<b>22,200,000.00</b>	<b>235,000,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	85,000,000.00	22,200,000.00	235,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>15,000,000.00</b>	<b>-</b>	<b>80,000,000.00</b>
010203	Poultry, pig, and micro livestock production	-	-	70,000,000.00
010205	Animal Health and Livestock Diseases Management	15,000,000.00	-	10,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>45,632,130.00</b>	<b>130,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	50,000,000.00	45,632,130.00	130,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preserva</b>	<b>20,000,000.00</b>	<b>7,500,000.00</b>	<b>40,000,000.00</b>
010601	Forest regeneration and conservation	20,000,000.00	7,500,000.00	40,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>30,000,000.00</b>	<b>3,850,000.00</b>	<b>40,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>30,000,000.00</b>	<b>3,850,000.00</b>	<b>40,000,000.00</b>
021001	Societal Re-orientation - General	30,000,000.00	3,850,000.00	40,000,000.00
<b>04</b>	<b>HEALTH</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	100,000,000.00	-	400,000,000.00
<b>05</b>	<b>EDUCATION</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>20,000,000.00</b>	<b>20,100,000.00</b>	<b>30,000,000.00</b>
050402	Instructional and learning materials	20,000,000.00	20,100,000.00	30,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>10,000,000.00</b>	<b>3,500,000.00</b>	<b>220,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	170,000,000.00
050502	Furnishing	10,000,000.00	3,500,000.00	50,000,000.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>305,000,000.00</b>	<b>46,025,359.00</b>	<b>420,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>305,000,000.00</b>	<b>46,025,359.00</b>	<b>420,000,000.00</b>
061001	Housing and Urban Development - General	305,000,000.00	46,025,359.00	420,000,000.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>85,000,000.00</b>	<b>29,500,000.00</b>	<b>340,000,000.00</b>
091001	Environmental Improvement - General	85,000,000.00	29,500,000.00	340,000,000.00

**235103 - DAMATURU Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>480,000,000.00</b>	<b>47,103,722.00</b>	<b>1,020,000,000.00</b>
101001	Water Resources and Rural Deve - General	480,000,000.00	47,103,722.00	1,020,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>620,000,000.00</b>	<b>14,000,000.00</b>	<b>1,695,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>620,000,000.00</b>	<b>14,000,000.00</b>	<b>1,695,000,000.00</b>
131001	Reform of Government and Governance - General	620,000,000.00	14,000,000.00	1,695,000,000.00
<b>14</b>	<b>POWER</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>50,000,000.00</b>	<b>20,500,000.00</b>	<b>150,000,000.00</b>
141001	Power - General	50,000,000.00	20,500,000.00	150,000,000.00
<b>17</b>	<b>ROAD</b>	<b>791,000,000.00</b>	<b>71,480,145.00</b>	<b>420,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>791,000,000.00</b>	<b>71,480,145.00</b>	<b>420,000,000.00</b>
171001	Road - General	791,000,000.00	71,480,145.00	420,000,000.00

### 3.F Capital Expenditure by Project

**Table 25: Capital Expenditure by Project**

235103 - DAMATURU 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
<b>Total Capital Expenditure</b>						<b>2,661,000,000.00</b>	<b>331,391,356.00</b>	<b>5,220,000,000.00</b>
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	23510397 - Damaturu - LG Wide	-	-	60,000,000.00
purchase of motor vehicles	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	50,000,000.00	-	50,000,000.00
purchase of office furniture	13 - REFORM OF	012500100200 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	30,000,000.00	8,000,000.00	50,000,000.00
purchase of security equipment	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	150,000,000.00	-	170,000,000.00
Purchase of ICT Facilities	13 - REFORM OF	012500100200 - General Administration Unit	23020127 - Construction/ Provision of ICT In	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	20,000,000.00	-	-
renovation of district head palace and masjid mosque, fence/g of malan matari mosque	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	50,000,000.00	6,000,000.00	80,000,000.00
upgrading and modelling of local government secretariat	13 - REFORM OF	012500100200 - General Administration Unit	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23510397 - Damaturu - LG Wide	150,000,000.00	-	500,000,000.00
procurement of mobile van for information unit	02 - SOCIETAL RE	012500100600 - Information Unit	23010106 - Purchase of Vans	70461 - Communication	23510397 - Damaturu - LG Wide	10,000,000.00	-	20,000,000.00
purchase of sport Equipment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religion	23510397 - Damaturu - LG Wide	20,000,000.00	3,850,000.00	20,000,000.00
construction of graveyard at Dumqurum Dumbulwa, Sasawa; Renovation of graveyard	06 - HOUSING AN	012500101000 - Community Development Unit	23020126 - Construction/ Provision of Cemete	70621 - Community Development	23510397 - Damaturu - LG Wide	300,000,000.00	42,525,359.00	400,000,000.00
purchase of tractor & other agric equipment	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23510397 - Damaturu - LG Wide	45,000,000.00	22,200,000.00	135,000,000.00
Construction of market shade at Damaturu and Kukareta cattie market	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23020124 - Construction/ Provision of Marke	70421 - Agriculture	23510306 - Kukareta/Warsala	20,000,000.00	-	50,000,000.00
renovation of agric store	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23030112 - Rehabilitation/ Repairs of Agricu	70421 - Agriculture	23510397 - Damaturu - LG Wide	15,000,000.00	-	20,000,000.00
repairs of 2 tractor	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23030131 - Rehabilitation/ Repairs of Heavy	70421 - Agriculture	23510397 - Damaturu - LG Wide	5,000,000.00	-	30,000,000.00
purchase of forestry equipment	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23010144 - Purchase of Forestry Equipment	70422 - Forestry	23510397 - Damaturu - LG Wide	5,000,000.00	7,500,000.00	20,000,000.00
tree planting campaign	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23510397 - Damaturu - LG Wide	15,000,000.00	-	20,000,000.00
construction/reno vet clinic damaturu and kukareta	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23510306 - Kukareta/Warsala	15,000,000.00	-	10,000,000.00
construction of abattoir Dtr and kukareta	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatto	70421 - Agriculture	23510397 - Damaturu - LG Wide	-	-	70,000,000.00
purchase of sewing machine for women empowerment & purchase of mini paster mach	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23510397 - Damaturu - LG Wide	50,000,000.00	45,632,130.00	130,000,000.00
purchase of 2 mass transit busses	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23510397 - Damaturu - LG Wide	100,000,000.00	-	100,000,000.00
Construction of 1 block of 60 shops (store building) along DTR maiduguri road opposite	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510397 - Damaturu - LG Wide	45,000,000.00	-	600,000,000.00
construction of toilet Dtr and kukareta market	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020128 - Construction/ Provision of Other	70112 - Financial and Fiscal Affairs	23510397 - Damaturu - LG Wide	5,000,000.00	-	20,000,000.00
0	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23510397 - Damaturu - LG Wide	621,000,000.00	-	-
wash activities	17 - ROAD	023400100100 - Department of Works	23040105 - Water Pollution Prevention & Co	70443 - Construction	23510397 - Damaturu - LG Wide	20,000,000.00	-	20,000,000.00
purchase of firefighting equipment	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23510397 - Damaturu - LG Wide	5,000,000.00	3,500,000.00	20,000,000.00
compensation of land acquired for various govt project	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23510397 - Damaturu - LG Wide	150,000,000.00	71,480,145.00	400,000,000.00
provision of solar street light at some selected villages	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electc	70435 - Electricity	23510397 - Damaturu - LG Wide	50,000,000.00	20,500,000.00	150,000,000.00
purchase of 10 30KVA generators	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010119 - Purchase of Power Generating St	70631 - Water Supply	23510397 - Damaturu - LG Wide	50,000,000.00	-	100,000,000.00
purchase of sumisuble pumps to various borehole and eng oil	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23510397 - Damaturu - LG Wide	70,000,000.00	42,603,722.00	100,000,000.00
construction of dams at fulatari,abasfa,mallam matari,lawanti lawan abdu.sheruri,joris	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23510397 - Damaturu - LG Wide	260,000,000.00	-	620,000,000.00
Rehabilitation of boreholes	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23510397 - Damaturu - LG Wide	100,000,000.00	4,500,000.00	200,000,000.00
Construction of culverts at Hausari Pompomari	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cl	23020130 - Construction/ Provision of Culver	70511 - Waste Management	23510310 - Nijwaji/Gwange	20,000,000.00	-	40,000,000.00
construction of drainage and filling of water passage at tsamiyan lilo, environment serv	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cl	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23510397 - Damaturu - LG Wide	65,000,000.00	29,500,000.00	300,000,000.00
purchase of motor vehicles for monitros and evalui the projecton	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23510397 - Damaturu - LG Wide	10,000,000.00	-	20,000,000.00
purchase of office furnitue to budget dept	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23510397 - Damaturu - LG Wide	4,000,000.00	-	25,000,000.00
Purchase of computers for Budget Dept	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010113 - Purchase of Computers and Acc	70132 - Overall Planning and Statistical	23510397 - Damaturu - LG Wide	6,000,000.00	-	20,000,000.00
supply of instructional materials to primary schools	05 - EDUCATION	051700100100 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23510397 - Damaturu - LG Wide	20,000,000.00	20,100,000.00	30,000,000.00
purchase of bench and desk to primary school	05 - EDUCATION	051700100100 - Department of Education	23010148 - Purchase of School Furniture & F	70912 - Primary Education	23510397 - Damaturu - LG Wide	10,000,000.00	3,500,000.00	50,000,000.00
construction of nomadic education, Renovation of sindiri primary, LEA office, and primar	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23510397 - Damaturu - LG Wide	-	-	40,000,000.00
renovation of primary school at Sindiri and others	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23510311 - Sasawa/Kabaru	-	-	130,000,000.00
construction of maternity health center at maduri, staff quaters at kallawa,sindiri,mais	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23510397 - Damaturu - LG Wide	60,000,000.00	-	300,000,000.00
Renovation of mai mala PHC at kandahar and dispensary across the LGA	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23510309 - Nayinawa	40,000,000.00	-	100,000,000.00

### 3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235103 DAMATURU 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
	<b>Total Expenditure</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
050000000000	<b>SOCIAL</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
052100000000	<b>DEPARTMENT OF HEALTH CARE</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
052100100100	Department of Health Care	319,855,425.00	148,325,059.00	1,043,710,850.00

Table 27: Basic Education Expenditure by Economic Classification

235103 DAMATURU 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
	<b>Total Expenditure</b>	<b>279,855,425.00</b>	<b>148,325,059.00</b>	<b>943,710,850.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>279,855,425.00</b>	<b>148,325,059.00</b>	<b>943,710,850.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
<b>2101</b>	<b>SALARY</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>160,355,425.00</b>	<b>120,266,568.00</b>	<b>320,710,850.00</b>
21010101	Consolidated Salary	160,355,425.00	120,266,568.00	320,710,850.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>59,500,000.00</b>	<b>28,058,491.00</b>	<b>323,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>59,100,000.00</b>	<b>27,758,492.00</b>	<b>323,000,000.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>500,000.00</b>	<b>374,999.00</b>	<b>5,000,000.00</b>
22020101	Local Transport & Traveling - Training	500,000.00	374,999.00	5,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>200,000.00</b>	<b>187,499.00</b>	<b>-</b>
22020211	Other Utility Charges	200,000.00	187,499.00	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>52,700,000.00</b>	<b>22,725,000.00</b>	<b>307,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	1,200,000.00	900,000.00	5,000,000.00
22020305	Printing of Non-Security Documents	1,500,000.00	1,125,000.00	2,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	50,000,000.00	20,700,000.00	300,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,400,000.00</b>	<b>1,049,998.00</b>	<b>-</b>
22020402	Maintenance of Office Furniture	400,000.00	299,999.00	-
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	749,999.00	-

**235103 DAMATURU 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
22020501	Local Training	-	-	11,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>200,000.00</b>	<b>149,999.00</b>	<b>1,000,000.00</b>
22020701	Financial Consulting	200,000.00	149,999.00	1,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>62,000,000.00</b>	<b>7,444,998.00</b>	<b>102,000,000.00</b>
22021001	Refreshment & Meals	1,000,000.00	794,999.00	2,000,000.00
22021007	Welfare Packages	1,000,000.00	749,999.00	-
22021017	Tuition, Registration & Exam Fees	60,000,000.00	5,900,000.00	100,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>80,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>80,000,000.00</b>
23010124	Purchase of Teaching / Learning Aid Equipment	20,000,000.00	20,100,000.00	30,000,000.00
23010148	Purchase of School Furniture & Fittings	10,000,000.00	3,500,000.00	50,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
23020107	Construction/ Provision of Public Schools	-	-	40,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>-</b>	<b>-</b>	<b>130,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>-</b>	<b>-</b>	<b>130,000,000.00</b>
23030106	Rehabilitation/ Repairs of Public Schools	-	-	130,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

**235103 DAMATURU 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
	<b>Total Expenditure</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
<b>709</b>	<b>EDUCATION</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
70912	Primary Education	336,357,545.00	184,133,152.00	579,650,752.00

**Table 29: Basic Education Expenditure by Programme Classification**

<b>235103 DAMATURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification</b>				
<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
<b>05</b>	<b>EDUCATION</b>	<b>190,556,245.00</b>	<b>74,782,178.00</b>	<b>516,912,490.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion ra</b>	<b>160,556,245.00</b>	<b>51,182,178.00</b>	<b>266,912,490.00</b>
050201	Early Childhood Care, Development and Education (ECQ	160,556,245.00	51,182,178.00	266,912,490.00
<b>0504</b>	<b>Improved quality of teaching and learning outc</b>	<b>20,000,000.00</b>	<b>20,100,000.00</b>	<b>30,000,000.00</b>
050402	Instructional and learning materials	20,000,000.00	20,100,000.00	30,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>10,000,000.00</b>	<b>3,500,000.00</b>	<b>220,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	-	170,000,000.00
050502	Furnishing	10,000,000.00	3,500,000.00	50,000,000.00

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

<b>235103 DAMATURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans,</b>							
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Other Recurrent Expenditure*</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
	<b>Total Expenditure</b>	<b>174,650,752.00</b>	<b>155,000,000.00</b>	<b>-</b>	<b>329,650,752.00</b>	<b>250,000,000.00</b>	<b>579,650,752.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>174,650,752.00</b>	<b>155,000,000.00</b>	<b>-</b>	<b>329,650,752.00</b>	<b>250,000,000.00</b>	<b>579,650,752.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATIO</b>	<b>174,650,752.00</b>	<b>155,000,000.00</b>	<b>-</b>	<b>329,650,752.00</b>	<b>250,000,000.00</b>	<b>579,650,752.00</b>
051700100100	Department of Education	174,650,752.00	155,000,000.00	-	329,650,752.00	250,000,000.00	579,650,752.00

### 3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235103 DAMATURU 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
	<b>Total Expenditure</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
050000000000	<b>SOCIAL</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
051700000000	<b>DEPARTMENT OF EDUCATION</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
051700100100	Department of Education	336,357,545.00	184,133,152.00	579,650,752.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235103 DAMATURU 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
	<b>Total Expenditure</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>201,757,545.00</b>	<b>151,318,157.00</b>	<b>174,650,752.00</b>
<b>2101</b>	<b>SALARY</b>	<b>201,757,545.00</b>	<b>151,318,157.00</b>	<b>174,650,752.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>201,757,545.00</b>	<b>151,318,157.00</b>	<b>174,650,752.00</b>
21010101	Consolidated Salary	201,757,545.00	151,318,157.00	174,650,752.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>104,600,000.00</b>	<b>9,214,995.00</b>	<b>155,000,000.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>1,300,000.00</b>	<b>794,999.00</b>	<b>5,000,000.00</b>
22020101	Local Transport & Traveling - Training	1,300,000.00	794,999.00	5,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>100,000.00</b>	<b>74,999.00</b>	<b>-</b>
22020211	Other Utility Charges	100,000.00	74,999.00	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>40,500,000.00</b>	<b>375,000.00</b>	<b>34,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	500,000.00	375,000.00	3,000,000.00
22020305	Printing of Non-Security Documents	-	-	1,000,000.00
22020311	Food Stuff/Catering Materials Supplies	40,000,000.00	-	30,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>500,000.00</b>	<b>375,000.00</b>	<b>2,000,000.00</b>
22020402	Maintenance of Office Furniture	500,000.00	375,000.00	2,000,000.00
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>-</b>	<b>-</b>	<b>11,000,000.00</b>
22020501	Local Training	-	-	11,000,000.00

**235103 DAMATURU 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
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>200,000.00</b>	<b>149,999.00</b>	<b>1,000,000.00</b>
22020701	Financial Consulting	200,000.00	149,999.00	1,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>62,000,000.00</b>	<b>7,444,998.00</b>	<b>102,000,000.00</b>
22021001	Refreshment & Meals	1,000,000.00	794,999.00	2,000,000.00
22021007	Welfare Packages	1,000,000.00	749,999.00	-
22021017	Tuition, Registration & Exam Fees	60,000,000.00	5,900,000.00	100,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>250,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>80,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>30,000,000.00</b>	<b>23,600,000.00</b>	<b>80,000,000.00</b>
23010124	Purchase of Teaching / Learning Aid Equipment	20,000,000.00	20,100,000.00	30,000,000.00
23010148	Purchase of School Furniture & Fittings	10,000,000.00	3,500,000.00	50,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>-</b>	<b>-</b>	<b>40,000,000.00</b>
23020107	Construction/ Provision of Public Schools	-	-	40,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>-</b>	<b>-</b>	<b>130,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>-</b>	<b>-</b>	<b>130,000,000.00</b>
23030106	Rehabilitation/ Repairs of Public Schools	-	-	130,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

**235103 DAMATURU 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
	<b><i>Total Expenditure</i></b>	<b><i>336,357,545.00</i></b>	<b><i>184,133,152.00</i></b>	<b><i>579,650,752.00</i></b>
<b>709</b>	<b>EDUCATION</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>336,357,545.00</b>	<b>184,133,152.00</b>	<b>579,650,752.00</b>
70912	Primary Education	336,357,545.00	184,133,152.00	579,650,752.00

**Table 34: Primary Healthcare Expenditure by Programme Classification**

<b>235103 DAMATURU Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification</b>				
<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
<b>04</b>	<b>HEALTH</b>	<b>319,855,425.00</b>	<b>148,325,059.00</b>	<b>1,043,710,850.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Packa</b>	<b>219,855,425.00</b>	<b>148,325,059.00</b>	<b>643,710,850.00</b>
040301	Reproductive, Maternal and Neonatal Health	219,855,425.00	148,325,059.00	643,710,850.00
<b>0405</b>	<b>Provision of adequate and modern health infras</b>	<b>100,000,000.00</b>	<b>-</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	100,000,000.00	-	400,000,000.00

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

<b>235103 DAMATURU Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, S</b>							
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Other Recurrent Expenditure*</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
	<b>Total Expenditure</b>	<b>320,710,850.00</b>	<b>323,000,000.00</b>	<b>-</b>	<b>643,710,850.00</b>	<b>400,000,000.00</b>	<b>1,043,710,850.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>320,710,850.00</b>	<b>323,000,000.00</b>	<b>-</b>	<b>643,710,850.00</b>	<b>400,000,000.00</b>	<b>1,043,710,850.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH C</b>	<b>320,710,850.00</b>	<b>323,000,000.00</b>	<b>-</b>	<b>643,710,850.00</b>	<b>400,000,000.00</b>	<b>1,043,710,850.00</b>
052100100100	Department of Health Care	320,710,850.00	323,000,000.00	-	643,710,850.00	400,000,000.00	1,043,710,850.00