



Fika Local Government, Yobe State

FIKA 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

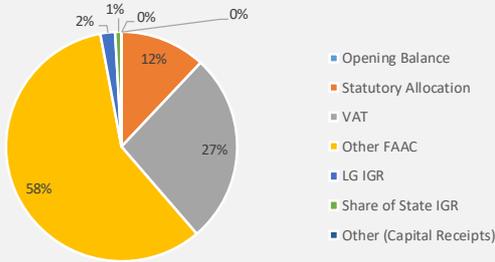
List of Reports

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.....	45
Table 34: Primary Healthcare Expenditure by Programme Classification.....	45
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification	45

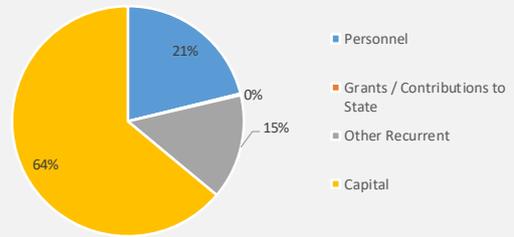
1 Budget Overview

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

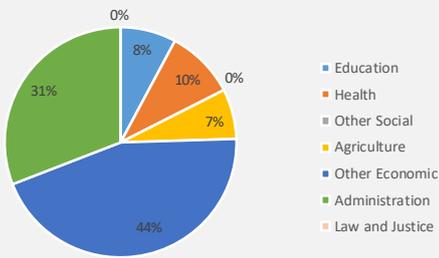
Where is the Money coming from?



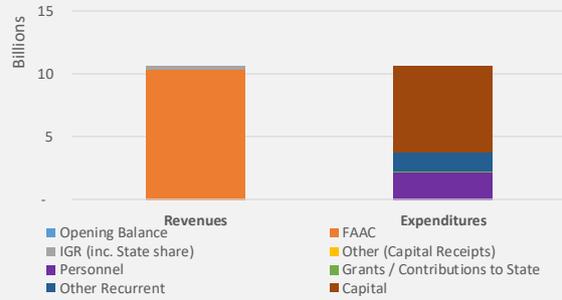
What is the Money being spent On?



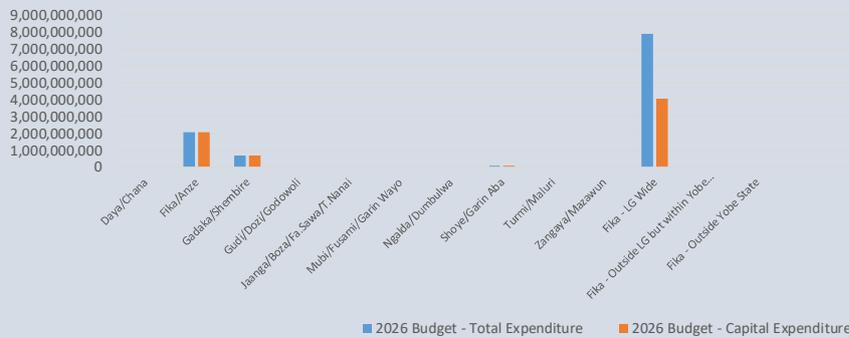
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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

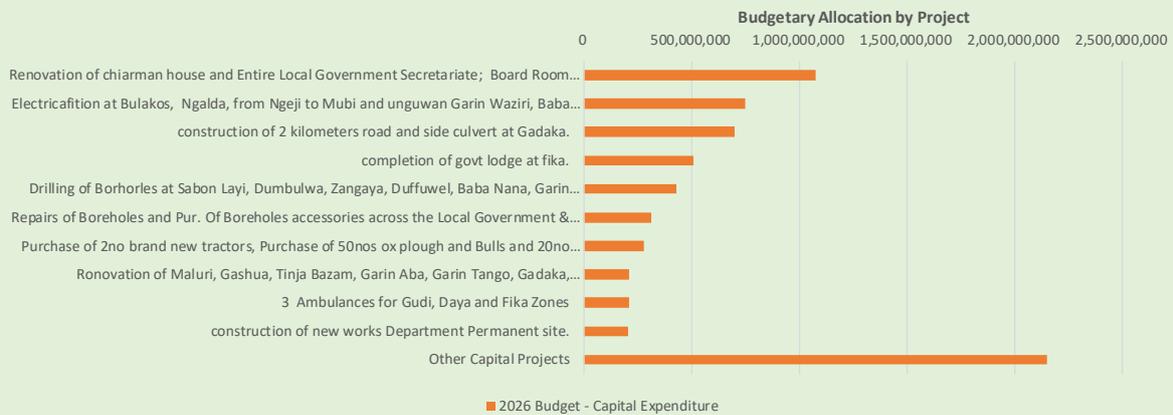


Table 1: Budget Overview

Yobe State - FIKA Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		1,279,938,507.00	
VAT		2,860,784,746.00	
Other FAAC		6,231,630,651.00	
LG IGR		223,474,845.00	
Share of State IGR		95,254,175.00	
Other (Capital Receipts)		-	
Total Revenue		10,691,082,924.00	
Expenditure by Economic		2026 Budget	
Personnel		2,261,211,909.00	
Grants / Contributions to State		22,000,000.00	
Other Recurrent		1,575,076,652.00	
Capital		6,832,794,363.00	
Total Expenditure		10,691,082,924.00	
Expenditure by Sector		2026 Budget	
Education		834,466,675.00	
Health		1,035,685,521.00	
Other Social		-	
Agriculture		749,846,809.00	
Other Economic		4,765,826,756.00	
Administration		3,305,257,163.00	
Law and Justice		-	
Total Expenditure		10,691,082,924.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
Renovation of chairman house and Entire Local Government Secretariate; Board Room		1,076,505,283.00	
Electricafition at Bulakos, Ngalda, from Ngeji to Mubi and unguwan Garin Waziri, Baba		750,000,000.00	
construction of 2 kilometers road and side culvert at Gadaka.		700,000,000.00	
completion of govt lodge at fika.		510,000,000.00	
Drilling of Borhories at Sabon Layi, Dumbulwa, Zangaya, Duffuwel, Baba Nana, Garin W		430,000,000.00	
Repairs of Boreholes and Pur. Of Boreholes accessories across the Local Government &		313,000,000.00	
Purchase of 2no brand new tractors, Purchase of 50nos ox plough and Bulls and 20no p		280,000,000.00	
Ronovation of Maluri, Gashua, Tinja Bazam, Garin Aba, Garin Tango, Gadaka, Tadangar		210,000,000.00	
3 Ambulances for Gudi, Daya and Fika Zones		210,000,000.00	
construction of new works Department Permanent site.		205,000,000.00	
<i>Other Capital Projects</i>		2,148,289,080.00	
Total		6,832,794,363.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Daya/Chana		-	-
Fika/Anze		2,066,505,283.00	2,066,505,283.00
Gadaka/Shembire		700,000,000.00	700,000,000.00
Gudi/Dozi/Godowoli		-	-
Jaanga/Boza/Fa.Sawa/T.Nanai		-	-
Mubi/Fusami/Garin Wayo		-	-
Ngalda/Dumbulwa		-	-
Shoye/Garin Aba		32,000,000.00	32,000,000.00
Turmi/Maluri		-	-
Zangaya/Mazawun		-	-
Fika - LG Wide		7,892,577,641.00	4,034,289,080.00
Fika - Outside LG but within Yobe Stat		-	-
Fika - Outside Yobe State		-	-
Total		10,691,082,924.00	6,832,794,363.00

Table 2 Summary Revenue and Expenditure

235204 - FIKA Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,196,305,181.50	28,840,769.88	10,691,082,924.00
11 - GOVERNMENT SHARE OF FAAC	5,022,505,181.50	-	10,467,608,079.00
12 - INDEPENDENT REVENUE	173,800,000.00	28,840,769.88	223,474,845.00
Recurrent Expenditure	2,908,664,639.45	1,120,908,531.68	3,858,288,561.00
21 - PERSONNEL COSTS	1,903,211,908.49	645,857,907.00	2,261,211,909.00
22 - OTHER RECURRENT COSTS	1,005,452,730.96	475,050,624.68	1,597,076,652.00
Transfer to Capital Account	2,287,640,542.05	- 1,092,067,761.80	6,832,794,363.00
Capital Receipts	44,300,000.00	-	-
13 - AID AND GRANTS	44,300,000.00	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,310,700,000.00	546,739,999.00	6,832,794,363.00
Total Revenue (including OB)	5,240,605,181.50	28,840,769.88	10,691,082,924.00
Total Expenditure	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00

Table 3 Expenditure by MDA by Main Economic Classification

235204 - FIKA Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,261,211,909.00	1,597,076,652.00	3,858,288,561.00	6,832,794,363.00	10,691,082,924.00
0100000000	ADMINISTRATION SECTOR	718,963,880.00	634,550,000.00	1,353,513,880.00	1,951,743,283.00	3,305,257,163.00
0110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	297,048,302.00	35,850,000.00	332,898,302.00	-	332,898,302.00
011100100100	Office of the Chairman	297,048,302.00	35,850,000.00	332,898,302.00	-	332,898,302.00
01120000000	LOCAL GOVERNMENT COUNCIL	42,792,693.00	26,700,000.00	69,492,693.00	-	69,492,693.00
011200100100	The Council	42,792,693.00	26,700,000.00	69,492,693.00	-	69,492,693.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	331,926,828.00	553,330,000.00	885,256,828.00	1,951,743,283.00	2,837,000,111.00
012500100100	Director of Personnel Management	271,721,878.00	37,730,000.00	309,451,878.00	60,000,000.00	369,451,878.00
012500100200	General Administration Unit	-	495,200,000.00	495,200,000.00	1,689,743,283.00	2,184,943,283.00
012500100600	Information Unit	-	-	-	20,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	112,000,000.00	112,000,000.00
012500100900	Traditional Rulers Unit	60,204,950.00	20,400,000.00	80,604,950.00	-	80,604,950.00
012500101000	Community Development Unit	-	-	-	70,000,000.00	70,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	47,196,057.00	18,670,000.00	65,866,057.00	-	65,866,057.00
016100100100	Secretary to the Local Government	47,196,057.00	18,670,000.00	65,866,057.00	-	65,866,057.00
0200000000	ECONOMIC SECTOR	824,370,833.00	754,476,652.00	1,578,847,485.00	3,936,826,080.00	5,515,673,565.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	171,346,809.00	142,500,000.00	313,846,809.00	436,000,000.00	749,846,809.00
021500100100	Department of Agriculture & Natural Resources	171,346,809.00	62,500,000.00	233,846,809.00	280,000,000.00	513,846,809.00
021500100200	Forestry Development Unit	-	5,000,000.00	5,000,000.00	37,000,000.00	42,000,000.00
021500200100	Livestock & Veterinary	-	40,000,000.00	40,000,000.00	82,000,000.00	122,000,000.00
021500200200	Fisheries Development	-	-	-	15,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	-	35,000,000.00	35,000,000.00	22,000,000.00	57,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	547,003,305.00	543,676,652.00	1,090,679,957.00	425,406,080.00	1,516,086,037.00
022000100100	Department of Finance & Supplies	547,003,305.00	543,676,652.00	1,090,679,957.00	425,406,080.00	1,516,086,037.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	9,935,237.00	14,800,000.00	24,735,237.00	30,420,000.00	55,155,237.00
023800100100	Budget, Planning, Research and Statistics	9,935,237.00	14,800,000.00	24,735,237.00	30,420,000.00	55,155,237.00
02340000000	DEPARTMENT OF WORKS & HOUSING	96,085,482.00	53,500,000.00	149,585,482.00	3,045,000,000.00	3,194,585,482.00
023400100100	Department of Works	96,085,482.00	18,500,000.00	114,585,482.00	700,000,000.00	814,585,482.00
023400100500	Fire Service Unit	-	-	-	167,000,000.00	167,000,000.00
023400100600	Town Country Planning Unit	-	-	-	215,000,000.00	215,000,000.00
023400200100	Rural Electrification	-	-	-	750,000,000.00	750,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,078,000,000.00	1,078,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	35,000,000.00	35,000,000.00	135,000,000.00	170,000,000.00
0500000000	SOCIAL SECTOR	717,877,196.00	208,050,000.00	925,927,196.00	944,225,000.00	1,870,152,196.00
05170000000	DEPARTMENT OF EDUCATION	325,966,675.00	143,500,000.00	469,466,675.00	365,000,000.00	834,466,675.00
051700100100	Department of Education	325,966,675.00	143,500,000.00	469,466,675.00	365,000,000.00	834,466,675.00
05210000000	DEPARTMENT OF HEALTH CARE	391,910,521.00	64,550,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00
052100100100	Department of Health Care	391,910,521.00	64,550,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>5,240,605,181.50</i>	<i>28,840,769.88</i>	<i>10,691,082,924.00</i>
01000000000	ADMINISTRATION SECTOR	100,000.00	46,200.00	75,247.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	100,000.00	46,200.00	75,247.00
012500100100	Director of Personnel Management	100,000.00	46,200.00	75,247.00
02000000000	ECONOMIC SECTOR	5,239,905,181.50	28,261,236.55	10,689,259,209.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	35,700,000.00	3,359,696.00	30,392,795.00
021500100100	Department of Agriculture & Natural Resources	35,700,000.00	3,359,696.00	30,392,795.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,185,805,181.50	16,714,873.64	10,635,048,400.00
022000100100	Department of Finance & Supplies	5,185,805,181.50	16,714,873.64	10,635,048,400.00
02340000000	DEPARTMENT OF WORKS & HOUSING	18,400,000.00	8,186,666.91	23,818,014.00
023400100100	Department of Works	18,400,000.00	8,186,666.91	23,818,014.00
05000000000	SOCIAL SECTOR	600,000.00	533,333.33	1,748,468.00
05210000000	DEPARTMENT OF HEALTH CARE	600,000.00	533,333.33	1,748,468.00
052100100100	Department of Health Care	600,000.00	533,333.33	1,748,468.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,240,605,181.50	28,840,769.88	10,691,082,924.00
11	GOVERNMENT SHARE OF FAAC	5,022,505,181.50	-	10,467,608,079.00
1101	GOVERNMENT SHARE OF FAAC	5,022,505,181.50	-	10,467,608,079.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,320,101,361.89	-	1,375,192,682.00
11010101	Statutory Allocation	1,219,401,258.00	-	1,279,938,507.00
11010105	Receipt of Share of State IGR	100,700,103.89	-	95,254,175.00
110102	GOVERNMENT SHARE OF VAT	1,996,402,059.60	-	2,860,784,746.00
11010201	Share of VAT	1,996,402,059.60	-	2,860,784,746.00
110103	OTHER FAAC REVENUES	1,706,001,760.01	-	6,231,630,651.00
11010302	Excess Non-Oil	-	-	435,765,877.00
11010303	Exchange Gain	-	-	626,753,258.00
11010304	Ecological Fund	-	-	731,713,891.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	765,643,988.00
11010399	Other FAAC Distributions	1,706,001,760.01	-	3,671,753,637.00
12	INDEPENDENT REVENUE	173,800,000.00	28,840,769.88	223,474,845.00
1201	TAX REVENUE	23,900,000.00	6,589,460.31	38,572,365.00
120103	OTHER TAXES	23,900,000.00	6,589,460.31	38,572,365.00
12010306	Development Tax/Levy	4,300,000.00	502,666.66	11,014,294.00
12010308	Livestock Tax	6,000,000.00	999,997.33	6,839,845.00
12010309	Other Service Taxes	5,800,000.00	1,164,039.00	8,817,402.00
12010312	Property Tax	7,800,000.00	3,922,757.32	11,900,824.00
1202	NON-TAX REVENUE	149,900,000.00	22,251,309.57	184,902,480.00
120201	LICENCES - GENERAL	15,400,000.00	7,204,833.31	21,053,556.00
12020111	Bake House Licence	500,000.00	233,333.33	874,234.00
12020113	Brick Making, etc. Licence	100,000.00	400,000.00	87,423.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020114	Cart Licences	300,000.00	80,000.00	586,986.00
12020115	Dane Gun Licences	100,000.00	33,466.66	125,140.00
12020116	Cattle Dealer Licences	1,200,000.00	48,000.00	1,882,135.00
12020117	Dried Fish & Meat Licences	100,000.00	33,333.33	112,402.00
12020121	Hunting Permits	100,000.00	46,666.67	124,891.00
12020130	Cinematograph Licences	100,000.00	33,333.33	136,131.00
12020137	Trade Permit Licences	3,400,000.00	1,101,333.33	6,795,296.00
12020142	Petty Traders Licences	300,000.00	80,000.00	499,562.00
12020148	Welding Machine Licences	1,900,000.00	1,017,333.33	2,335,454.00
12020150	Blacksmith Workshop Licences	1,600,000.00	2,833,333.33	3,009,863.00
12020155	Vulcanizers Licences	1,500,000.00	935,333.33	2,797,549.00
12020168	Kiosks Licences	2,200,000.00	8,666.67	624,453.00
12020170	Noise Control Permits	100,000.00	46,200.00	75,247.00
12020177	Butchers Licences	500,000.00	210,666.67	149,869.00
12020179	Grinding Mill Licences	1,400,000.00	63,833.33	836,921.00
120204	FEES - GENERAL	8,200,000.00	3,283,405.01	10,602,894.00
12020417	Contractor Registration Fees	700,000.00	370,166.67	151,117.00
12020427	Tender Fees	700,000.00	21,333.34	124,891.00
12020443	Birth & Death Registration Fees	100,000.00	300,000.00	874,234.00
12020459	Right of Occupancy Fees	1,600,000.00	86,333.67	2,381,663.00
12020460	Building Plan Approval Fees	300,000.00	157,500.00	499,562.00
12020478	Workshop Fees	100,000.00	26,666.66	99,912.00
12020486	Abattoir/Slaughterhouse/Meat Fees	2,600,000.00	1,351,404.67	4,084,011.00
12020488	Refuse Collection and Disposal Fees	800,000.00	380,000.00	1,200,910.00
12020491	Sand, Granite, Iron Rod Sellers Fees	700,000.00	540,000.00	125,024.00
12020492	Irrigation Scheme Fees/Charges	300,000.00	-	499,562.00
12020499	Other Fees	300,000.00	50,000.00	562,008.00
120205	FINES - GENERAL	700,000.00	86,833.24	208,567.00
12020503	Dislodging of Effluent/Pollution Fine	100,000.00	6,666.57	133,633.00
12020504	Impounding of Animal Fines	600,000.00	80,166.67	74,934.00
120207	EARNINGS - GENERAL	78,600,000.00	10,042,904.67	87,197,586.00
12020711	Earnings from Commercial/Industrial Activities	7,500,000.00	2,148,910.67	10,074,923.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020723	Earnings from Goats and Sheep's Markets	20,000,000.00	-	4,121,389.00
12020724	Earnings from Markets	14,700,000.00	2,234,666.66	19,203,409.00
12020725	Earnings from Motor Parks	12,800,000.00	866,666.67	16,330,692.00
12020726	Earnings from Shops and Shopping Centres	9,200,000.00	1,333,333.33	11,864,605.00
12020727	Earnings from Transport Services (Mass Transits)	8,200,000.00	3,333,333.34	10,615,699.00
12020728	Earnings from Tipper, Gragers and Tractors	3,100,000.00	125,994.00	10,615,699.00
12020799	Earnings from Other Source N.E.C	3,100,000.00	-	4,371,170.00
120209	RENT ON LAND & OTHERS - GENERAL	9,700,000.00	1,633,333.34	13,084,546.00
12020906	Rents on Government Properties	6,700,000.00	-	8,993,131.00
12020908	Ground Rent	3,000,000.00	1,633,333.34	4,091,415.00
120210	REPAYMENTS - GENERAL	23,800,000.00	-	32,434,385.00
12021011	Refunds	23,800,000.00	-	32,434,385.00
120211	INVESTMENT INCOME	13,500,000.00	-	20,320,946.00
12021102	Dividend Received	13,500,000.00	-	20,320,946.00
13	AID AND GRANTS	44,300,000.00	-	-
1302	GRANTS	44,300,000.00	-	-
130201	DOMESTIC GRANTS	44,300,000.00	-	-
13020104	Current Grants from State Government	44,300,000.00	-	-

2.C Capital Receipts

Table 6: Capital Receipts by Item

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Receipts

Receipt Description	Economic Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts		44,300,000.00	-	-
0	13020104 - Current Grants from State Government	44,300,000.00	-	-

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>10,691,082,924.00</i>
01	FEDERATION ACCOUNT	10,467,608,079.00
011	FAAC DIRECT ALLOCATION	10,467,608,079.00
01101	FAAC Direct Allocation	10,467,608,079.00
02	CONSOLIDATED REVENUE FUND	223,474,845.00
021	MAIN ENVELOP	223,474,845.00
02101	Main Envelop - Budgetary Allocation	223,474,845.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>5,219,364,639.45</i>	<i>1,667,648,530.68</i>	<i>10,691,082,924.00</i>
01000000000	ADMINISTRATION SECTOR	1,614,244,600.50	337,877,929.12	3,305,257,163.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	379,469,726.74	126,859,816.48	332,898,302.00
011100100100	Office of the Chairman	379,469,726.74	126,859,816.48	332,898,302.00
01120000000	LOCAL GOVERNMENT COUNCIL	186,110,647.30	61,488,279.39	69,492,693.00
011200100100	The Council	186,110,647.30	61,488,279.39	69,492,693.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,022,850,358.57	141,720,965.92	2,837,000,111.00
012500100100	Director of Personnel Management	348,028,798.48	115,698,071.14	369,451,878.00
012500100200	General Administration Unit	516,000,000.00	-	2,184,943,283.00
012500100600	Information Unit	2,100,000.00	-	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	59,400,000.00	-	112,000,000.00
012500100900	Traditional Rulers Unit	79,821,560.09	26,022,894.78	80,604,950.00
012500101000	Community Development Unit	17,500,000.00	-	70,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	25,813,867.89	7,808,867.33	65,866,057.00
016100100100	Secretary to the Local Government	25,813,867.89	7,808,867.33	65,866,057.00
02000000000	ECONOMIC SECTOR	2,711,598,465.68	1,077,888,815.74	5,515,673,565.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	396,715,167.75	301,146,265.69	749,846,809.00
021500100100	Department of Agriculture & Natural Resources	311,715,167.75	288,269,266.69	513,846,809.00
021500100200	Forestry Development Unit	15,200,000.00	-	42,000,000.00
021500200100	Livestock & Veterinary	21,600,000.00	10,876,999.00	122,000,000.00
021500200200	Fisheries Development	20,500,000.00	2,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	27,700,000.00	-	57,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,020,447,108.02	461,750,266.62	1,516,086,037.00
02200100100	Department of Finance & Supplies	1,020,447,108.02	461,750,266.62	1,516,086,037.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	31,498,526.55	7,709,228.29	55,155,237.00
023800100100	Budget, Planning, Research and Statistics	31,498,526.55	7,709,228.29	55,155,237.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,262,937,663.36	307,283,055.15	3,194,585,482.00
023400100100	Department of Works	734,637,663.36	164,407,055.15	814,585,482.00
023400100500	Fire Service Unit	16,100,000.00	-	167,000,000.00
023400100600	Town Country Planning Unit	20,600,000.00	-	215,000,000.00
023400200100	Rural Electrification	148,300,000.00	-	750,000,000.00
023400300100	Water Resource & Water Supply	312,500,000.00	142,876,000.00	1,078,000,000.00
023400400100	Environment Service, Drainage and Culvert	30,800,000.00	-	170,000,000.00
05000000000	SOCIAL SECTOR	893,521,573.27	251,881,785.82	1,870,152,196.00
05170000000	DEPARTMENT OF EDUCATION	253,326,194.85	81,605,862.48	834,466,675.00
051700100100	Department of Education	253,326,194.85	81,605,862.48	834,466,675.00
05210000000	DEPARTMENT OF HEALTH CARE	640,195,378.41	170,275,923.34	1,035,685,521.00
052100100100	Department of Health Care	640,195,378.41	170,275,923.34	1,035,685,521.00

Table 9: Personnel Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,903,211,908.49</i>	<i>645,857,907.00</i>	<i>2,261,211,909.00</i>
01000000000	ADMINISTRATION SECTOR	964,944,600.50	327,455,443.75	718,963,880.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	362,269,726.74	122,936,792.50	297,048,302.00
011100100100	Office of the Chairman	362,269,726.74	122,936,792.50	297,048,302.00
01120000000	LOCAL GOVERNMENT COUNCIL	174,010,647.30	59,050,782.50	42,792,693.00
011200100100	The Council	174,010,647.30	59,050,782.50	42,792,693.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	407,550,358.57	138,302,845.00	331,926,828.00
012500100100	Director of Personnel Management	333,628,798.48	113,217,449.17	271,721,878.00
012500100900	Traditional Rulers Unit	73,921,560.09	25,085,395.83	60,204,950.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	21,113,867.89	7,165,023.75	47,196,057.00
016100100100	Secretary to the Local Government	21,113,867.89	7,165,023.75	47,196,057.00
02000000000	ECONOMIC SECTOR	425,245,734.73	144,307,798.29	824,370,833.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	136,715,167.75	46,394,503.79	171,346,809.00
021500100100	Department of Agriculture & Natural Resources	136,715,167.75	46,394,503.79	171,346,809.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	158,394,377.07	53,751,377.03	547,003,305.00
022000100100	Department of Finance & Supplies	158,394,377.07	53,751,377.03	547,003,305.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	18,298,526.55	6,209,633.31	9,935,237.00
023800100100	Budget, Planning, Research and Statistics	18,298,526.55	6,209,633.31	9,935,237.00
02340000000	DEPARTMENT OF WORKS & HOUSING	111,837,663.36	37,952,284.17	96,085,482.00
023400100100	Department of Works	111,837,663.36	37,952,284.17	96,085,482.00
05000000000	SOCIAL SECTOR	513,021,573.27	174,094,664.96	717,877,196.00
05170000000	DEPARTMENT OF EDUCATION	142,326,194.85	48,298,614.52	325,966,675.00
051700100100	Department of Education	142,326,194.85	48,298,614.52	325,966,675.00
05210000000	DEPARTMENT OF HEALTH CARE	370,695,378.41	125,796,050.44	391,910,521.00
052100100100	Department of Health Care	370,695,378.41	125,796,050.44	391,910,521.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,005,452,730.96</i>	<i>475,050,624.68</i>	<i>1,597,076,652.00</i>
01000000000	ADMINISTRATION SECTOR	95,300,000.00	10,422,485.37	634,550,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	17,200,000.00	3,923,023.98	35,850,000.00
011100100100	Office of the Chairman	17,200,000.00	3,923,023.98	35,850,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	12,100,000.00	2,437,496.89	26,700,000.00
011200100100	The Council	12,100,000.00	2,437,496.89	26,700,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	61,300,000.00	3,418,120.92	553,330,000.00
012500100100	Director of Personnel Management	14,400,000.00	2,480,621.97	37,730,000.00
012500100200	General Administration Unit	41,000,000.00	-	495,200,000.00
012500100900	Traditional Rulers Unit	5,900,000.00	937,498.95	20,400,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	4,700,000.00	643,843.58	18,670,000.00
016100100100	Secretary to the Local Government	4,700,000.00	643,843.58	18,670,000.00
02000000000	ECONOMIC SECTOR	793,952,730.96	416,717,018.46	754,476,652.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	64,600,000.00	5,296,762.90	142,500,000.00
021500100100	Department of Agriculture & Natural Resources	47,100,000.00	5,296,762.90	62,500,000.00
021500100200	Forestry Development Unit	-	-	5,000,000.00
021500200100	Livestock & Veterinary	15,400,000.00	-	40,000,000.00
021500300400	Home Economic and Manufacturing	2,100,000.00	-	35,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	705,552,730.96	407,998,889.60	543,676,652.00
022000100100	Department of Finance & Supplies	705,552,730.96	407,998,889.60	543,676,652.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	9,200,000.00	1,499,594.98	14,800,000.00
023800100100	Budget, Planning, Research and Statistics	9,200,000.00	1,499,594.98	14,800,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	14,600,000.00	1,921,770.98	53,500,000.00
023400100100	Department of Works	9,400,000.00	1,921,770.98	18,500,000.00
023400400100	Environment Service, Drainage and Culvert	5,200,000.00	-	35,000,000.00
05000000000	SOCIAL SECTOR	116,200,000.00	47,911,120.86	208,050,000.00
05170000000	DEPARTMENT OF EDUCATION	59,800,000.00	3,431,247.96	143,500,000.00
051700100100	Department of Education	59,800,000.00	3,431,247.96	143,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	56,400,000.00	44,479,872.90	64,550,000.00
052100100100	Department of Health Care	56,400,000.00	44,479,872.90	64,550,000.00

Table 11: Capital Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,310,700,000.00	546,739,999.00	6,832,794,363.00
010000000000	ADMINISTRATION SECTOR	554,000,000.00	-	1,951,743,283.00
012500000000	DIRECTOR OF PERSONNEL MANAGEMENT	554,000,000.00	-	1,951,743,283.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	475,000,000.00	-	1,689,743,283.00
012500100600	Information Unit	2,100,000.00	-	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	59,400,000.00	-	112,000,000.00
012500101000	Community Development Unit	17,500,000.00	-	70,000,000.00
020000000000	ECONOMIC SECTOR	1,492,400,000.00	516,863,999.00	3,936,826,080.00
021500000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	195,400,000.00	249,454,999.00	436,000,000.00
021500100100	Department of Agriculture & Natural Resources	127,900,000.00	236,578,000.00	280,000,000.00
021500100200	Forestry Development Unit	15,200,000.00	-	37,000,000.00
021500200100	Livestock & Veterinary	6,200,000.00	10,876,999.00	82,000,000.00
021500200200	Fisheries Development	20,500,000.00	2,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	25,600,000.00	-	22,000,000.00
022000000000	DEPARTMENT OF FINANCE & SUPPLIES	156,500,000.00	-	425,406,080.00
022000100100	Department of Finance & Supplies	156,500,000.00	-	425,406,080.00
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	4,000,000.00	-	30,420,000.00
023800100100	Budget, Planning, Research and Statistics	4,000,000.00	-	30,420,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	1,136,500,000.00	267,409,000.00	3,045,000,000.00
023400100100	Department of Works	613,400,000.00	124,533,000.00	700,000,000.00
023400100500	Fire Service Unit	16,100,000.00	-	167,000,000.00
023400100600	Town Country Planning Unit	20,600,000.00	-	215,000,000.00
023400200100	Rural Electrification	148,300,000.00	-	750,000,000.00
023400300100	Water Resource & Water Supply	312,500,000.00	142,876,000.00	1,078,000,000.00
023400400100	Environment Service, Drainage and Culvert	25,600,000.00	-	135,000,000.00
050000000000	SOCIAL SECTOR	264,300,000.00	29,876,000.00	944,225,000.00
051700000000	DEPARTMENT OF EDUCATION	51,200,000.00	29,876,000.00	365,000,000.00
051700100100	Department of Education	51,200,000.00	29,876,000.00	365,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	213,100,000.00	-	579,225,000.00
052100100100	Department of Health Care	213,100,000.00	-	579,225,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,219,364,639.45</i>	<i>1,667,648,530.68</i>	<i>10,691,082,924.00</i>
21	<i>PERSONNEL COSTS</i>	<i>1,903,211,908.49</i>	<i>645,857,907.00</i>	<i>2,261,211,909.00</i>
2101	<i>SALARY</i>	<i>1,903,211,908.49</i>	<i>645,857,907.00</i>	<i>1,906,211,909.00</i>
210101	SALARIES AND WAGES	1,903,211,908.49	645,857,907.00	1,906,211,909.00
21010101	Consolidated Salary	1,903,211,908.49	645,857,907.00	1,906,211,909.00
2103	<i>SOCIAL BENEFITS</i>	-	-	<i>355,000,000.00</i>
210301	SOCIAL BENEFITS	-	-	355,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	265,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,005,452,730.96</i>	<i>475,050,624.68</i>	<i>1,597,076,652.00</i>
2202	<i>OVERHEAD COSTS</i>	<i>960,952,730.96</i>	<i>473,260,201.72</i>	<i>1,235,076,652.00</i>
220201	TRANSPORT & TRAVEL - GENERAL	19,800,000.00	3,680,195.94	59,500,000.00
22020101	Local Transport & Traveling - Training	18,700,000.00	3,052,396.94	45,500,000.00
22020102	Local Transport & Traveling - Others	1,100,000.00	627,799.00	14,000,000.00
220202	UTILITIES - GENERAL	10,400,000.00	3,305,321.94	25,000,000.00
22020201	Electricity Charges	500,000.00	50,500.00	800,000.00
22020202	Telephone Charges	2,800,000.00	1,489,449.96	9,300,000.00
22020211	Other Utility Charges	7,100,000.00	1,765,371.98	14,900,000.00
220203	MATERIALS & SUPPLIES- GENERAL	85,800,000.00	50,303,543.50	168,530,000.00
22020301	Office Stationaries/Computer Consumables	14,300,000.00	2,877,198.87	34,900,000.00
22020302	Books	2,100,000.00	3,000,000.00	30,000,000.00
22020305	Printing of Non-Security Documents	11,000,000.00	4,085,719.63	22,430,000.00
22020307	Drugs/Laboratory/Medical Supplies	57,400,000.00	40,200,000.00	74,200,000.00
22020309	Uniforms & Other Clothing	-	-	5,000,000.00
22020311	Food Stuff/Catering Materials Supplies	1,000,000.00	140,625.00	2,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	24,700,000.00	4,406,141.91	70,370,000.00
22020401	Maintenance of Motor Vehicle	1,100,000.00	93,750.00	2,000,000.00
22020402	Maintenance of Office Furniture	6,400,000.00	1,893,745.95	11,670,000.00
22020403	Maintenance of Office Building/Residential Qtrs	10,000,000.00	2,109,270.96	19,400,000.00
22020404	Maintenance of Office/IT Equipments	600,000.00	93,750.00	800,000.00
22020405	Maintenance of Plants/Generators	500,000.00	84,375.00	700,000.00
22020406	Other Maintenance Services	5,800,000.00	93,750.00	35,300,000.00
22020410	Maintenance of Street Lightings	300,000.00	37,500.00	500,000.00
220205	TRAINING- GENERAL	20,100,000.00	1,893,646.99	72,400,000.00
22020501	Local Training	20,100,000.00	1,893,646.99	72,400,000.00
220206	OTHER SERVICES- GENERAL	-	-	100,200,000.00
22020601	Security Services	-	-	100,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,700,000.00	2,362,011.97	25,000,000.00
22020701	Financial Consulting	3,700,000.00	1,049,522.98	9,700,000.00
22020702	Information Technology Consulting	500,000.00	75,000.00	800,000.00
22020704	Engineering Services	400,000.00	56,250.00	600,000.00
22020706	Surveying Services	8,100,000.00	1,181,238.99	13,900,000.00
220209	FINANCIAL CHARGES - GENERAL	2,800,000.00	581,248.98	12,300,000.00
22020901	Bank Charges (other than Interest)	2,800,000.00	581,248.98	12,300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	784,652,730.96	406,728,090.50	701,776,652.00
22021001	Refreshment & Meals	9,600,000.00	3,097,948.87	17,650,000.00
22021007	Welfare Packages	10,600,000.00	1,753,424.96	22,000,000.00
22021008	Subscriptions to Professional Bodies	600,000.00	93,750.00	1,450,000.00
22021017	Tuition, Registration & Exam Fees	40,900,000.00	-	100,000,000.00
22021020	Election - Logistic Support	30,700,000.00	-	50,000,000.00
22021041	Miscellaneous/Contingency	690,152,730.96	401,782,966.67	490,676,652.00
22021044	Advocacy, Enlightenment & Campaign	2,100,000.00	-	20,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	11,200,000.00	1,790,422.96	337,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	11,200,000.00	1,790,422.96	337,000,000.00
22040101	Grants to Other Governments	11,200,000.00	1,790,422.96	22,000,000.00
22040111	Contribution to Traditional Councils	-	-	315,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2205	SUBSIDIES GENERAL	33,300,000.00	-	25,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	33,300,000.00	-	25,000,000.00
22050106	Agricultural Inputs Subsidy	33,300,000.00	-	25,000,000.00
23	CAPITAL EXPENDITURES	2,310,700,000.00	546,739,999.00	6,832,794,363.00
2301	FIXED ASSET PURCHASED	403,300,000.00	236,578,000.00	1,134,858,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	403,300,000.00	236,578,000.00	1,134,858,000.00
23010101	Purchase / Acquisition of Land	10,300,000.00	-	-
23010104	Purchase of Motor Cycles	-	-	70,000,000.00
23010105	Purchase of Motor Vehicles	48,100,000.00	-	184,158,000.00
23010108	Purchase of Buses	-	-	200,000,000.00
23010112	Purchase of Office Furniture and Fittings	6,300,000.00	-	27,500,000.00
23010113	Purchase of Computers and Accessories	-	-	10,000,000.00
23010114	Purchase of Computer Printers	-	-	6,000,000.00
23010123	Purchase of Fire Fighting Equipment	16,100,000.00	-	17,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	10,300,000.00	-	12,000,000.00
23010127	Purchase of Agricultural Equipment	127,900,000.00	236,578,000.00	280,000,000.00
23010129	Purchase of Industrial Equipment	25,600,000.00	-	22,000,000.00
23010139	Purchase of Ambulance	-	-	210,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	97,200,000.00	-	22,200,000.00
23010150	Purchase of Broadcast & Communication Equipment	2,100,000.00	-	14,000,000.00
23010151	Purchase of Tricycle (Keke)	59,400,000.00	-	60,000,000.00
2302	CONSTRUCTION/ PROVISION	1,722,600,000.00	223,533,000.00	3,669,431,080.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,722,600,000.00	223,533,000.00	3,669,431,080.00
23020101	Construction/ Provision of Office Buildings	-	-	420,000,000.00
23020102	Construction/ Provision of Residential Buildings	368,300,000.00	-	510,000,000.00
23020103	Construction/ Provision of Electricity	148,300,000.00	-	750,000,000.00
23020105	Construction/ Provision of Water Facilities	225,900,000.00	97,000,000.00	430,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	115,900,000.00	-	125,025,000.00
23020107	Construction/ Provision of Public Schools	30,700,000.00	-	90,000,000.00
23020114	Construction/ Provision of Roads & Bridges	613,400,000.00	124,533,000.00	700,000,000.00
23020118	Construction/ Provision of Infrastructure	-	-	120,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020122	Construction/ Provision of Boundary Pillars / Right of Ways	10,300,000.00	-	10,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	156,500,000.00	-	185,406,080.00
23020128	Construction/ Provision of Other Buildings	-	-	2,000,000.00
23020133	Construction/ Provision of Drainage Channels	25,600,000.00	-	135,000,000.00
23020134	Construction/ Provision of Stores	7,200,000.00	-	70,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	-	67,000,000.00
23020136	Construction/ Provision of Abattoirs	-	-	40,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	20,500,000.00	2,000,000.00	15,000,000.00
2303	REHABILITATION/ REPAIRS	123,500,000.00	86,628,999.00	1,704,505,283.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	123,500,000.00	86,628,999.00	1,704,505,283.00
23030101	Rehabilitation/ Repairs of Residential Building	37,900,000.00	-	1,076,505,283.00
23030104	Rehabilitation/ Repairs of Water Facilities	58,900,000.00	45,876,000.00	313,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	-	-	45,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	20,500,000.00	29,876,000.00	210,000,000.00
23030134	Rehabilitation/ Repairs of Abattoir	6,200,000.00	10,876,999.00	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	61,300,000.00	-	324,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	61,300,000.00	-	324,000,000.00
23040101	Tree Planting	35,700,000.00	-	64,000,000.00
23040102	Erosion & Flood Control	-	-	200,000,000.00
23040105	Water Pollution Prevention & Control	25,600,000.00	-	60,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00
701	GENERAL PUBLIC SERVICES	2,507,368,674.99	781,314,529.24	4,238,893,487.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,586,027,482.06	650,098,362.49	1,563,477,032.00
70111	Executive and Legislative Organs	565,580,374.04	188,348,095.87	402,390,995.00
70112	Financial and Fiscal Affairs	1,020,447,108.02	461,750,266.62	1,161,086,037.00
7013	GENERAL SERVICES	921,341,192.93	131,216,166.75	2,675,416,455.00
70131	General Personnel Services	864,028,798.48	115,698,071.14	2,554,395,161.00
70132	Overall Planning and Statistical Services	31,498,526.55	7,709,228.29	55,155,237.00
70133	Other General Services	25,813,867.89	7,808,867.33	65,866,057.00
703	PUBLIC ORDER AND SAFETY	16,100,000.00	-	167,000,000.00
7032	FIRE PROTECTION SERVICES	16,100,000.00	-	167,000,000.00
70321	Fire Protection Services	16,100,000.00	-	167,000,000.00
704	ECONOMIC AFFAIRS	1,302,352,831.11	465,553,320.83	2,549,432,291.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	396,715,167.75	301,146,265.69	749,846,809.00
70421	Agriculture	381,515,167.75	301,146,265.69	707,846,809.00
70422	Forestry	15,200,000.00	-	42,000,000.00
7043	FUEL AND ENERGY	148,300,000.00	-	750,000,000.00
70435	Electricity	148,300,000.00	-	750,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	755,237,663.36	164,407,055.15	1,029,585,482.00
70443	Construction	755,237,663.36	164,407,055.15	1,029,585,482.00
7046	COMMUNICATION	2,100,000.00	-	20,000,000.00
70461	Communication	2,100,000.00	-	20,000,000.00
705	ENVIRONMENTAL PROTECTION	30,800,000.00	-	170,000,000.00
7051	WASTE MANAGEMENT	30,800,000.00	-	170,000,000.00
70511	Waste Management	30,800,000.00	-	170,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	330,000,000.00	142,876,000.00	1,148,000,000.00
7062	COMMUNITY DEVELOPMENT	17,500,000.00	-	70,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
70621	Community Development	17,500,000.00	-	70,000,000.00
7063	WATER SUPPLY	312,500,000.00	142,876,000.00	1,078,000,000.00
70631	Water Supply	312,500,000.00	142,876,000.00	1,078,000,000.00
707	HEALTH	640,195,378.41	170,275,923.34	1,035,685,521.00
7074	PUBLIC HEALTH SERVICES	640,195,378.41	170,275,923.34	1,035,685,521.00
70741	Public Health Services	640,195,378.41	170,275,923.34	1,035,685,521.00
708	RECREATION, CULTURE AND RELIGION	139,221,560.09	26,022,894.78	192,604,950.00
7082	CULTURAL SERVICES	79,821,560.09	26,022,894.78	80,604,950.00
70821	Cultural Services	79,821,560.09	26,022,894.78	80,604,950.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	59,400,000.00	-	112,000,000.00
70861	Recreation, Culture and Religion N.E.C.	59,400,000.00	-	112,000,000.00
709	EDUCATION	253,326,194.85	81,605,862.48	834,466,675.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	253,326,194.85	81,605,862.48	834,466,675.00
70912	Primary Education	253,326,194.85	81,605,862.48	834,466,675.00
710	SOCIAL PROTECTION	-	-	355,000,000.00
7102	OLD AGE	-	-	355,000,000.00
71021	Old Age	-	-	355,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,903,211,908.49	645,857,907.00	2,261,211,909.00
701	GENERAL PUBLIC SERVICES	1,067,715,944.03	362,331,058.25	860,697,472.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	694,674,751.10	235,738,952.03	531,844,300.00
70111	Executive and Legislative Organs	536,280,374.04	181,987,575.00	339,840,995.00
70112	Financial and Fiscal Affairs	158,394,377.07	53,751,377.03	192,003,305.00
7013	GENERAL SERVICES	373,041,192.93	126,592,106.23	328,853,172.00
70131	General Personnel Services	333,628,798.48	113,217,449.17	271,721,878.00
70132	Overall Planning and Statistical Services	18,298,526.55	6,209,633.31	9,935,237.00
70133	Other General Services	21,113,867.89	7,165,023.75	47,196,057.00
704	ECONOMIC AFFAIRS	248,552,831.11	84,346,787.95	267,432,291.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	136,715,167.75	46,394,503.79	171,346,809.00
70421	Agriculture	136,715,167.75	46,394,503.79	171,346,809.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	111,837,663.36	37,952,284.17	96,085,482.00
70443	Construction	111,837,663.36	37,952,284.17	96,085,482.00
707	HEALTH	370,695,378.41	125,796,050.44	391,910,521.00
7074	PUBLIC HEALTH SERVICES	370,695,378.41	125,796,050.44	391,910,521.00
70741	Public Health Services	370,695,378.41	125,796,050.44	391,910,521.00
708	RECREATION, CULTURE AND RELIGION	73,921,560.09	25,085,395.83	60,204,950.00
7082	CULTURAL SERVICES	73,921,560.09	25,085,395.83	60,204,950.00
70821	Cultural Services	73,921,560.09	25,085,395.83	60,204,950.00
709	EDUCATION	142,326,194.85	48,298,614.52	325,966,675.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	142,326,194.85	48,298,614.52	325,966,675.00
70912	Primary Education	142,326,194.85	48,298,614.52	325,966,675.00
710	SOCIAL PROTECTION	-	-	355,000,000.00
7102	OLD AGE	-	-	355,000,000.00
71021	Old Age	-	-	355,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,005,452,730.96</i>	<i>475,050,624.68</i>	<i>1,597,076,652.00</i>
701	GENERAL PUBLIC SERVICES	804,152,730.96	418,983,470.99	1,172,626,652.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	734,852,730.96	414,359,410.47	606,226,652.00
70111	Executive and Legislative Organs	29,300,000.00	6,360,520.87	62,550,000.00
70112	Financial and Fiscal Affairs	705,552,730.96	407,998,889.60	543,676,652.00
7013	GENERAL SERVICES	69,300,000.00	4,624,060.53	566,400,000.00
70131	General Personnel Services	55,400,000.00	2,480,621.97	532,930,000.00
70132	Overall Planning and Statistical Services	9,200,000.00	1,499,594.98	14,800,000.00
70133	Other General Services	4,700,000.00	643,843.58	18,670,000.00
704	ECONOMIC AFFAIRS	74,000,000.00	7,218,533.88	161,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	64,600,000.00	5,296,762.90	142,500,000.00
70421	Agriculture	64,600,000.00	5,296,762.90	137,500,000.00
70422	Forestry	-	-	5,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	9,400,000.00	1,921,770.98	18,500,000.00
70443	Construction	9,400,000.00	1,921,770.98	18,500,000.00
705	ENVIRONMENTAL PROTECTION	5,200,000.00	-	35,000,000.00
7051	WASTE MANAGEMENT	5,200,000.00	-	35,000,000.00
70511	Waste Management	5,200,000.00	-	35,000,000.00
707	HEALTH	56,400,000.00	44,479,872.90	64,550,000.00
7074	PUBLIC HEALTH SERVICES	56,400,000.00	44,479,872.90	64,550,000.00
70741	Public Health Services	56,400,000.00	44,479,872.90	64,550,000.00
708	RECREATION, CULTURE AND RELIGION	5,900,000.00	937,498.95	20,400,000.00
7082	CULTURAL SERVICES	5,900,000.00	937,498.95	20,400,000.00
70821	Cultural Services	5,900,000.00	937,498.95	20,400,000.00
709	EDUCATION	59,800,000.00	3,431,247.96	143,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	59,800,000.00	3,431,247.96	143,500,000.00
70912	Primary Education	59,800,000.00	3,431,247.96	143,500,000.00

Table 16: Capital Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,310,700,000.00	546,739,999.00	6,832,794,363.00
701	GENERAL PUBLIC SERVICES	635,500,000.00	-	2,205,569,363.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	156,500,000.00	-	425,406,080.00
70112	Financial and Fiscal Affairs	156,500,000.00	-	425,406,080.00
7013	GENERAL SERVICES	479,000,000.00	-	1,780,163,283.00
70131	General Personnel Services	475,000,000.00	-	1,749,743,283.00
70132	Overall Planning and Statistical Services	4,000,000.00	-	30,420,000.00
703	PUBLIC ORDER AND SAFETY	16,100,000.00	-	167,000,000.00
7032	FIRE PROTECTION SERVICES	16,100,000.00	-	167,000,000.00
70321	Fire Protection Services	16,100,000.00	-	167,000,000.00
704	ECONOMIC AFFAIRS	979,800,000.00	373,987,999.00	2,121,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	195,400,000.00	249,454,999.00	436,000,000.00
70421	Agriculture	180,200,000.00	249,454,999.00	399,000,000.00
70422	Forestry	15,200,000.00	-	37,000,000.00
7043	FUEL AND ENERGY	148,300,000.00	-	750,000,000.00
70435	Electricity	148,300,000.00	-	750,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	634,000,000.00	124,533,000.00	915,000,000.00
70443	Construction	634,000,000.00	124,533,000.00	915,000,000.00
7046	COMMUNICATION	2,100,000.00	-	20,000,000.00
70461	Communication	2,100,000.00	-	20,000,000.00
705	ENVIRONMENTAL PROTECTION	25,600,000.00	-	135,000,000.00
7051	WASTE MANAGEMENT	25,600,000.00	-	135,000,000.00
70511	Waste Management	25,600,000.00	-	135,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	330,000,000.00	142,876,000.00	1,148,000,000.00
7062	COMMUNITY DEVELOPMENT	17,500,000.00	-	70,000,000.00
70621	Community Development	17,500,000.00	-	70,000,000.00
7063	WATER SUPPLY	312,500,000.00	142,876,000.00	1,078,000,000.00
70631	Water Supply	312,500,000.00	142,876,000.00	1,078,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	213,100,000.00	-	579,225,000.00
7074	PUBLIC HEALTH SERVICES	213,100,000.00	-	579,225,000.00
70741	Public Health Services	213,100,000.00	-	579,225,000.00
708	RECREATION, CULTURE AND RELIGION	59,400,000.00	-	112,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	59,400,000.00	-	112,000,000.00
70861	Recreation, Culture and Religion N.E.C.	59,400,000.00	-	112,000,000.00
709	EDUCATION	51,200,000.00	29,876,000.00	365,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	51,200,000.00	29,876,000.00	365,000,000.00
70912	Primary Education	51,200,000.00	29,876,000.00	365,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00
2352	YOBE SOUTH	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00
235204	FIKA	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00
23520402	Fika/Anze	417,400,000.00	-	2,066,505,283.00
23520403	Gadaka/Shembire	613,400,000.00	124,533,000.00	700,000,000.00
23520408	Shoye/Garin Aba	-	-	32,000,000.00
23520497	Fika - LG Wide	4,188,564,639.45	1,543,115,530.68	7,892,577,641.00

Table 18: Personnel Expenditure by Location Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,903,211,908.49	645,857,907.00	2,261,211,909.00
2352	YOBE SOUTH	1,903,211,908.49	645,857,907.00	2,261,211,909.00
235204	FIKA	1,903,211,908.49	645,857,907.00	2,261,211,909.00
23520497	Fika - LG Wide	1,903,211,908.49	645,857,907.00	2,261,211,909.00

Table 19: Other Recurrent Expenditure by Location Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,005,452,730.96	475,050,624.68	1,597,076,652.00
2352	YOBE SOUTH	1,005,452,730.96	475,050,624.68	1,597,076,652.00
235204	FIKA	1,005,452,730.96	475,050,624.68	1,597,076,652.00
23520497	Fika - LG Wide	1,005,452,730.96	475,050,624.68	1,597,076,652.00

Table 20: Capital Expenditure by Location Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	2,310,700,000.00	546,739,999.00	6,832,794,363.00
2352	YOBE SOUTH	2,310,700,000.00	546,739,999.00	6,832,794,363.00
235204	FIKA	2,310,700,000.00	546,739,999.00	6,832,794,363.00
23520402	Fika/Anze	417,400,000.00	-	2,066,505,283.00
23520403	Gadaka/Shembire	613,400,000.00	124,533,000.00	700,000,000.00
23520408	Shoye/Garin Aba	-	-	32,000,000.00
23520497	Fika - LG Wide	1,279,900,000.00	422,206,999.00	4,034,289,080.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,219,364,639.45	1,667,648,530.68	10,691,082,924.00
01	AGRICULTURE	396,715,167.75	301,146,265.69	749,846,809.00
0101	Effective governance of the Agriculture Sector	311,715,167.75	288,269,266.69	513,846,809.00
010101	Legal, policy, regulations and standards, guidelines and protocols	311,715,167.75	288,269,266.69	513,846,809.00
0102	Development of the livestock value chain	21,600,000.00	10,876,999.00	122,000,000.00
010202	Meat processing and marketing	6,200,000.00	10,876,999.00	60,000,000.00
010203	Poultry, pig, and micro livestock production	15,400,000.00	-	47,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	15,000,000.00
0103	Enhancement of food production and productivity	27,700,000.00	-	57,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	27,700,000.00	-	57,000,000.00
0105	Enhancement of fisheries resources development (aqua	20,500,000.00	2,000,000.00	15,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	20,500,000.00	2,000,000.00	15,000,000.00
0106	Promotion of forest resource conservation and preserva	15,200,000.00	-	42,000,000.00
010601	Forest regeneration and conservation	15,200,000.00	-	42,000,000.00
02	SOCIETAL RE-ORIENTATION	141,321,560.09	26,022,894.78	212,604,950.00
0210	Societal Re-orientation - General	141,321,560.09	26,022,894.78	212,604,950.00
021001	Societal Re-orientation - General	141,321,560.09	26,022,894.78	212,604,950.00
04	HEALTH	640,195,378.41	170,275,923.34	1,035,685,521.00
0403	Enhancement of the delivery of Essential Package of Hea	427,095,378.41	170,275,923.34	738,460,521.00
040301	Reproductive, Maternal and Neonatal Health	427,095,378.41	170,275,923.34	738,460,521.00
0405	Provision of adequate and modern health infrastructure	213,100,000.00	-	297,225,000.00
040501	Functional Health Facilities	115,900,000.00	-	275,025,000.00
040503	Facility electrification, water and sanitation	97,200,000.00	-	22,200,000.00
05	EDUCATION	253,326,194.85	81,605,862.48	834,466,675.00
0502	Increase in access, retention, and completion rate at all	202,126,194.85	51,729,862.48	534,466,675.00
050201	Early Childhood Care, Development and Education (ECCDE)	202,126,194.85	51,729,862.48	534,466,675.00

235204 - FIKA Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
0505	Adequate infrastructure at all levels	51,200,000.00	29,876,000.00	300,000,000.00
050501	Schools' infrastructure construction and rehabilitation	51,200,000.00	29,876,000.00	300,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	33,600,000.00	-	237,000,000.00
0610	Housing and Urban Development - General	33,600,000.00	-	237,000,000.00
061001	Housing and Urban Development - General	33,600,000.00	-	237,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	30,800,000.00	-	170,000,000.00
0910	Environmental Improvement - General	30,800,000.00	-	170,000,000.00
091001	Environmental Improvement - General	30,800,000.00	-	170,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	312,500,000.00	142,876,000.00	1,078,000,000.00
1010	Water Resources and Rural Deve - General	312,500,000.00	142,876,000.00	1,078,000,000.00
101001	Water Resources and Rural Deve - General	312,500,000.00	142,876,000.00	1,078,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	2,507,368,674.99	781,314,529.24	4,238,893,487.00
1310	Reform of Government and Governance - General	2,507,368,674.99	781,314,529.24	4,238,893,487.00
131001	Reform of Government and Governance - General	2,507,368,674.99	781,314,529.24	4,238,893,487.00
14	POWER	148,300,000.00	-	750,000,000.00
1410	Power - General	148,300,000.00	-	750,000,000.00
141001	Power - General	148,300,000.00	-	750,000,000.00
17	ROAD	755,237,663.36	164,407,055.15	1,029,585,482.00
1710	Road - General	755,237,663.36	164,407,055.15	1,029,585,482.00
171001	Road - General	755,237,663.36	164,407,055.15	1,029,585,482.00
23	SOCIAL PROTECTION	-	-	355,000,000.00
2305	Social Pensions and Old Age Support	-	-	355,000,000.00
230501	Pensions Payments and Contributions	-	-	265,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,903,211,908.49	645,857,907.00	2,261,211,909.00
01	AGRICULTURE	136,715,167.75	46,394,503.79	171,346,809.00
0101	Effective governance of the Agriculture Sector	136,715,167.75	46,394,503.79	171,346,809.00
010101	Legal, policy, regulations and standards, guidelines and protocols	136,715,167.75	46,394,503.79	171,346,809.00
02	SOCIETAL RE-ORIENTATION	73,921,560.09	25,085,395.83	60,204,950.00
0210	Societal Re-orientation - General	73,921,560.09	25,085,395.83	60,204,950.00
021001	Societal Re-orientation - General	73,921,560.09	25,085,395.83	60,204,950.00
04	HEALTH	370,695,378.41	125,796,050.44	391,910,521.00
0403	Enhancement of the delivery of Essential Package of Health Services	370,695,378.41	125,796,050.44	391,910,521.00
040301	Reproductive, Maternal and Neonatal Health	370,695,378.41	125,796,050.44	391,910,521.00
05	EDUCATION	142,326,194.85	48,298,614.52	325,966,675.00
0502	Increase in access, retention, and completion rate at all levels of education	142,326,194.85	48,298,614.52	325,966,675.00
050201	Early Childhood Care, Development and Education (ECCDE)	142,326,194.85	48,298,614.52	325,966,675.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,067,715,944.03	362,331,058.25	860,697,472.00
1310	Reform of Government and Governance - General	1,067,715,944.03	362,331,058.25	860,697,472.00
131001	Reform of Government and Governance - General	1,067,715,944.03	362,331,058.25	860,697,472.00
17	ROAD	111,837,663.36	37,952,284.17	96,085,482.00
1710	Road - General	111,837,663.36	37,952,284.17	96,085,482.00
171001	Road - General	111,837,663.36	37,952,284.17	96,085,482.00
23	SOCIAL PROTECTION	-	-	355,000,000.00
2305	Social Pensions and Old Age Support	-	-	355,000,000.00
230501	Pensions Payments and Contributions	-	-	265,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,005,452,730.96	475,050,624.68	1,597,076,652.00
01	AGRICULTURE	64,600,000.00	5,296,762.90	142,500,000.00
0101	Effective governance of the Agriculture Sector	47,100,000.00	5,296,762.90	62,500,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	47,100,000.00	5,296,762.90	62,500,000.00
0102	Development of the livestock value chain	15,400,000.00	-	40,000,000.00
010203	Poultry, pig, and micro livestock production	15,400,000.00	-	40,000,000.00
0103	Enhancement of food production and productivity	2,100,000.00	-	35,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	2,100,000.00	-	35,000,000.00
0106	Promotion of forest resource conservation and preserva	-	-	5,000,000.00
010601	Forest regeneration and conservation	-	-	5,000,000.00
02	SOCIETAL RE-ORIENTATION	5,900,000.00	937,498.95	20,400,000.00
0210	Societal Re-orientation - General	5,900,000.00	937,498.95	20,400,000.00
021001	Societal Re-orientation - General	5,900,000.00	937,498.95	20,400,000.00
04	HEALTH	56,400,000.00	44,479,872.90	64,550,000.00
0403	Enhancement of the delivery of Essential Package of Hea	56,400,000.00	44,479,872.90	64,550,000.00
040301	Reproductive, Maternal and Neonatal Health	56,400,000.00	44,479,872.90	64,550,000.00
05	EDUCATION	59,800,000.00	3,431,247.96	143,500,000.00
0502	Increase in access, retention, and completion rate at all	59,800,000.00	3,431,247.96	143,500,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	59,800,000.00	3,431,247.96	143,500,000.00
09	ENVIRONMENTAL IMPROVEMENT	5,200,000.00	-	35,000,000.00
0910	Environmental Improvement - General	5,200,000.00	-	35,000,000.00
091001	Environmental Improvement - General	5,200,000.00	-	35,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	804,152,730.96	418,983,470.99	1,172,626,652.00
1310	Reform of Government and Governance - General	804,152,730.96	418,983,470.99	1,172,626,652.00
131001	Reform of Government and Governance - General	804,152,730.96	418,983,470.99	1,172,626,652.00
17	ROAD	9,400,000.00	1,921,770.98	18,500,000.00
1710	Road - General	9,400,000.00	1,921,770.98	18,500,000.00
171001	Road - General	9,400,000.00	1,921,770.98	18,500,000.00

Table 24: Capital Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,310,700,000.00	546,739,999.00	6,832,794,363.00
01	AGRICULTURE	195,400,000.00	249,454,999.00	436,000,000.00
0101	Effective governance of the Agriculture Sector	127,900,000.00	236,578,000.00	280,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	127,900,000.00	236,578,000.00	280,000,000.00
0102	Development of the livestock value chain	6,200,000.00	10,876,999.00	82,000,000.00
010202	Meat processing and marketing	6,200,000.00	10,876,999.00	60,000,000.00
010203	Poultry, pig, and micro livestock production	-	-	7,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	15,000,000.00
0103	Enhancement of food production and productivity	25,600,000.00	-	22,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	25,600,000.00	-	22,000,000.00
0105	Enhancement of fisheries resources development (aqua	20,500,000.00	2,000,000.00	15,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	20,500,000.00	2,000,000.00	15,000,000.00
0106	Promotion of forest resource conservation and preserva	15,200,000.00	-	37,000,000.00
010601	Forest regeneration and conservation	15,200,000.00	-	37,000,000.00
02	SOCIETAL RE-ORIENTATION	61,500,000.00	-	132,000,000.00
0210	Societal Re-orientation - General	61,500,000.00	-	132,000,000.00
021001	Societal Re-orientation - General	61,500,000.00	-	132,000,000.00
04	HEALTH	213,100,000.00	-	579,225,000.00
0403	Enhancement of the delivery of Essential Package of Hea	-	-	282,000,000.00
040301	Reproductive, Maternal and Neonatal Health	-	-	282,000,000.00
0405	Provision of adequate and modern health infrastructure	213,100,000.00	-	297,225,000.00
040501	Functional Health Facilities	115,900,000.00	-	275,025,000.00
040503	Facility electrification, water and sanitation	97,200,000.00	-	22,200,000.00
05	EDUCATION	51,200,000.00	29,876,000.00	365,000,000.00
0502	Increase in access, retention, and completion rate at all	-	-	65,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	65,000,000.00
0505	Adequate infrastructure at all levels	51,200,000.00	29,876,000.00	300,000,000.00
050501	Schools' infrastructure construction and rehabilitation	51,200,000.00	29,876,000.00	300,000,000.00

235204 - FIKA Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
06	HOUSING AND URBAN DEVELOPMENT	33,600,000.00	-	237,000,000.00
0610	Housing and Urban Development - General	33,600,000.00	-	237,000,000.00
061001	Housing and Urban Development - General	33,600,000.00	-	237,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	25,600,000.00	-	135,000,000.00
0910	Environmental Improvement - General	25,600,000.00	-	135,000,000.00
091001	Environmental Improvement - General	25,600,000.00	-	135,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	312,500,000.00	142,876,000.00	1,078,000,000.00
1010	Water Resources and Rural Deve - General	312,500,000.00	142,876,000.00	1,078,000,000.00
101001	Water Resources and Rural Deve - General	312,500,000.00	142,876,000.00	1,078,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	635,500,000.00	-	2,205,569,363.00
1310	Reform of Government and Governance - General	635,500,000.00	-	2,205,569,363.00
131001	Reform of Government and Governance - General	635,500,000.00	-	2,205,569,363.00
14	POWER	148,300,000.00	-	750,000,000.00
1410	Power - General	148,300,000.00	-	750,000,000.00
141001	Power - General	148,300,000.00	-	750,000,000.00
17	ROAD	634,000,000.00	124,533,000.00	915,000,000.00
1710	Road - General	634,000,000.00	124,533,000.00	915,000,000.00
171001	Road - General	634,000,000.00	124,533,000.00	915,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235204 - FIKA Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,310,700,000.00	546,739,999.00	6,832,794,363.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23520497 - Fika - LG Wide	-	-	60,000,000.00
purchase of motorcycle	13 - REFORM OF	012500100200 - General Administration Unit	23010104 - Purchase of Motor Cycles	70131 - General Personnel Services	23520497 - Fika - LG Wide	-	-	30,000,000.00
purchase of 3 Toyota Corolla official cars and Parking Shade for Principal Officers of the	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23520497 - Fika - LG Wide	46,000,000.00	-	38,738,000.00
Furnishing of Offices	13 - REFORM OF	012500100200 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23520497 - Fika - LG Wide	2,300,000.00	-	7,500,000.00
completion of govt lodge at fika.	13 - REFORM OF	012500100200 - General Administration Unit	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23520402 - Fika/Anze	368,300,000.00	-	510,000,000.00
Renovation of chairman house and Entire Local Government Secretariate; Board Room	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23520402 - Fika/Anze	37,900,000.00	-	1,076,505,283.00
Tree Planting at Fika, Zangaya and Gamari	13 - REFORM OF	012500100200 - General Administration Unit	23040101 - Tree Planting	70131 - General Personnel Services	23520497 - Fika - LG Wide	20,500,000.00	-	27,000,000.00
Pur. of Information Vehicle	02 - SOCIETAL RE	012500100600 - Information Unit	23010105 - Purchase of Motor Vehicles	70461 - Communication	23520497 - Fika - LG Wide	-	-	6,000,000.00
purchase of information gadget	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23520497 - Fika - LG Wide	2,100,000.00	-	14,000,000.00
purchase of motor cycle to ward council and sectional head of departments	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010104 - Purchase of Motor Cycles	70861 - Recreation, Culture and Religio	23520497 - Fika - LG Wide	-	-	40,000,000.00
Purchase of sport material	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23520497 - Fika - LG Wide	10,300,000.00	-	12,000,000.00
purchase of 6no tricycles (keke napep) and 6no jega for youth empowerment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010151 - Purchase of Tricycle (Keke)	70861 - Recreation, Culture and Religio	23520497 - Fika - LG Wide	49,100,000.00	-	60,000,000.00
Purchase of tricycle	06 - HOUSING AN	012500101000 - Community Development Unit	23010151 - Purchase of Tricycle (Keke)	70621 - Community Development	23520497 - Fika - LG Wide	10,300,000.00	-	-
Construction of Store at the Local Government Secretariat for CD Office	06 - HOUSING AN	012500101000 - Community Development Unit	23020134 - Construction/ Provision of Stores	70621 - Community Development	23520402 - Fika/Anze	7,200,000.00	-	70,000,000.00
Purchase of 2no brand new tractors, Purchase of 50nos ox plough and Bulls and 20no	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23520497 - Fika - LG Wide	127,900,000.00	236,578,000.00	280,000,000.00
Purchase of Plants and Seedlings and Nursery Extension at Fika and Gadaka	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23520497 - Fika - LG Wide	15,200,000.00	-	37,000,000.00
Wall Fencing of Supervisor Office	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020135 - Construction/ Provision of Perim	70421 - Agriculture	23520497 - Fika - LG Wide	-	-	7,000,000.00
Renovation of Veterinary Clinic at Dogo Abare, Maluri, Garin Aba, Fika	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23030105 - Rehabilitation/ Repairs of Hospit	70421 - Agriculture	23520497 - Fika - LG Wide	-	-	15,000,000.00
Purchase of Slauter slab at Ngalda, Dogo Abare, Gadaka, Godowoli and Duffuwei	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23030134 - Rehabilitation/ Repairs of Abatt	70421 - Agriculture	23520497 - Fika - LG Wide	6,200,000.00	10,876,999.00	60,000,000.00
Fish Farming at Ngalda and Gadaka	01 - AGRICULTUR	021500200200 - Fisheries Development	23020137 - Construction/ Provision of Fish P	70421 - Agriculture	23520497 - Fika - LG Wide	20,500,000.00	2,000,000.00	15,000,000.00
Knitting Materials & Purchase of Sewing Machines for women empowerment	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23520497 - Fika - LG Wide	25,600,000.00	-	22,000,000.00
Purchase 5no mass transit Sharon Buses	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23520497 - Fika - LG Wide	-	-	200,000,000.00
construction of maket shade at Gadaka, Godowoli, and Dogo Abare market & Market st	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23520497 - Fika - LG Wide	156,500,000.00	-	185,406,080.00
construction of ngalda ,gadaka and godowoli abattoir	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020136 - Construction/ Provision of Abatt	70112 - Financial and Fiscal Affairs	23520497 - Fika - LG Wide	-	-	40,000,000.00
construction of 2 kilometers road and side culvert at Gadaka.	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23520403 - Gadaka/Shembire	613,400,000.00	124,533,000.00	700,000,000.00
purchase of fire service material.	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23520497 - Fika - LG Wide	16,100,000.00	-	17,000,000.00
Const. of Fire Service Office and Staff Quarters	06 - HOUSING AN	023400100500 - Fire Service Unit	23020101 - Construction/ Provision of Office	70321 - Fire Protection Services	23520497 - Fika - LG Wide	-	-	150,000,000.00
0	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23520497 - Fika - LG Wide	10,300,000.00	-	-
construction of new works Department Permanent site.	17 - ROAD	023400100600 - Town Country Planning Unit	23020101 - Construction/ Provision of Office	70443 - Construction	23520402 - Fika/Anze	-	-	205,000,000.00
Construction of Boundary Pillars/ Right of Ways	17 - ROAD	023400100600 - Town Country Planning Unit	23020122 - Construction/ Provision of Bound	70443 - Construction	23520497 - Fika - LG Wide	10,300,000.00	-	10,000,000.00
Electrification at Bulakos, Ngalda, from Ngeji to Mubi and unguwan Garin Waziri, Baba	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23520497 - Fika - LG Wide	148,300,000.00	-	750,000,000.00
Purchase of 2no Fairly used Toyota Hilux to Works Department and Sanitation Unit	10 - WATER RES	023400300100 - Water Resource & Water Supply	23010105 - Purchase of Motor Vehicles	70631 - Water Supply	23520497 - Fika - LG Wide	2,100,000.00	-	75,000,000.00
Drilling of Boreholes at Sabon Lavi, Dumbulwa, Zangaya, Duffuwei, Baba Nana, Garin W	10 - WATER RES	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23520497 - Fika - LG Wide	225,900,000.00	97,000,000.00	430,000,000.00
Repairs of Boreholes and Pur. Of Boreholes accessories across the Local Government	10 - WATER RES	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23520497 - Fika - LG Wide	58,900,000.00	45,876,000.00	313,000,000.00
Erosion control at Bogaru, Maluri, Kukar Gadu, Lamba Disa, Gadaka, Garin Ari and Zam	10 - WATER RES	023400300100 - Water Resource & Water Supply	23040102 - Erosion & Flood Control	70631 - Water Supply	23520497 - Fika - LG Wide	-	-	200,000,000.00
wash accivities	10 - WATER RES	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Co	70631 - Water Supply	23520497 - Fika - LG Wide	25,600,000.00	-	60,000,000.00
Construction of drainage at culvert Fika, Gadaka and Ngalda.	09 - ENVIRONMEM	023400400100 - Environment Service, Drainage and Cu	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23520497 - Fika - LG Wide	25,600,000.00	-	135,000,000.00
Purchase of 3no Motor cyle for Protect Monitoring .	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23520497 - Fika - LG Wide	-	-	4,420,000.00
Finishing of Budget Department office	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23520402 - Fika/Anze	4,000,000.00	-	20,000,000.00
Purchase of 2no 3-in-1 Computer Printers.	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010114 - Purchase of Computer Printers	70132 - Overall Planning and Statistical	23520497 - Fika - LG Wide	-	-	6,000,000.00
Construction of LEA Office Complex	05 - EDUCATION	051700100100 - Department of Education	23020101 - Construction/ Provision of Office	70912 - Primary Education	23520402 - Fika/Anze	-	-	65,000,000.00
Construction of Two Blocks Class Rooms with Office and store at Garin Aba, Bozo Gan	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23520497 - Fika - LG Wide	30,700,000.00	-	90,000,000.00
Renovation of Maluri, Gashua, Tinja Bazam, Garin Aba, Garin Tango, Gadaka, Tadanga	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23520497 - Fika - LG Wide	20,500,000.00	29,876,000.00	210,000,000.00
Purchase of 5no Laptop Computers	04 - HEALTH	052100100100 - Department of Health Care	23010113 - Purchase of Computers and Accd	70741 - Public Health Services	23520497 - Fika - LG Wide	-	-	10,000,000.00
3 Ambulances for Gudi, Daya and Fika Zones	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23520497 - Fika - LG Wide	-	-	210,000,000.00
2 refrigrator in NPI for vaccine storage	04 - HEALTH	052100100100 - Department of Health Care	23010142 - Purchase of Electrical/Electroni	70741 - Public Health Services	23520497 - Fika - LG Wide	97,200,000.00	-	22,200,000.00
Construction of Clinic at Anze and Ngalda New Site	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23520497 - Fika - LG Wide	115,900,000.00	-	125,025,000.00
Construction of Mutoury at General Hospital Fika	04 - HEALTH	052100100100 - Department of Health Care	23020118 - Construction/ Provision of Infras	70741 - Public Health Services	23520402 - Fika/Anze	-	-	120,000,000.00
Construction of VIP latrine at Gashinge	04 - HEALTH	052100100100 - Department of Health Care	23020128 - Construction/ Provision of Other	70741 - Public Health Services	23520408 - Shoye/Garin Aba	-	-	2,000,000.00
Wall Fencing of Health Facilities at Maluri and Garin Aba	04 - HEALTH	052100100100 - Department of Health Care	23020135 - Construction/ Provision of Perim	70741 - Public Health Services	23520497 - Fika - LG Wide	-	-	60,000,000.00
Renovation of Health Clinic at Gashinge	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23520408 - Shoye/Garin Aba	-	-	30,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	399,127,494.85	190,956,836.48	897,204,937.00
050000000000	SOCIAL	399,127,494.85	190,956,836.48	897,204,937.00
051700000000	DEPARTMENT OF EDUCATION	399,127,494.85	190,956,836.48	897,204,937.00
051700100100	Department of Education	399,127,494.85	190,956,836.48	897,204,937.00

Table 27: Basic Education Expenditure by Economic Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	399,127,494.85	190,956,836.48	897,204,937.00
2	EXPENDITURES	399,127,494.85	190,956,836.48	897,204,937.00
21	PERSONNEL COSTS	288,127,494.85	157,649,588.52	388,704,937.00
2101	SALARY	288,127,494.85	157,649,588.52	388,704,937.00
210101	SALARIES AND WAGES	288,127,494.85	157,649,588.52	388,704,937.00
21010101	Consolidated Salary	288,127,494.85	157,649,588.52	388,704,937.00
22	OTHER RECURRENT COSTS	59,800,000.00	3,431,247.96	143,500,000.00
2202	OVERHEAD COSTS	54,600,000.00	2,681,247.97	133,500,000.00
220201	TRANSPORT & TRAVEL - GENERAL	3,100,000.00	468,749.00	8,000,000.00
22020101	Local Transport & Traveling - Training	3,100,000.00	468,749.00	8,000,000.00
220202	UTILITIES - GENERAL	1,500,000.00	187,500.00	5,000,000.00
22020202	Telephone Charges	700,000.00	93,750.00	2,000,000.00
22020211	Other Utility Charges	800,000.00	93,750.00	3,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	4,800,000.00	900,000.00	11,900,000.00
22020301	Office Stationaries/Computer Consumables	2,100,000.00	675,000.00	5,900,000.00
22020305	Printing of Non-Security Documents	2,700,000.00	225,000.00	6,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,500,000.00	224,999.98	2,700,000.00
22020402	Maintenance of Office Furniture	800,000.00	103,124.99	1,500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	121,874.99	1,200,000.00

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	500,000.00	37,500.00	900,000.00
22020501	Local Training	500,000.00	37,500.00	900,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	1,000,000.00	131,249.99	2,000,000.00
22020701	Financial Consulting	300,000.00	37,499.99	500,000.00
22020706	Surveying Services	700,000.00	93,750.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	18,750.00	500,000.00
22020901	Bank Charges (other than Interest)	200,000.00	18,750.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	42,000,000.00	712,499.00	102,500,000.00
22021001	Refreshment & Meals	600,000.00	656,249.00	1,000,000.00
22021007	Welfare Packages	500,000.00	56,250.00	1,500,000.00
22021017	Tuition, Registration & Exam Fees	40,900,000.00	-	100,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	5,200,000.00	749,999.99	10,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	5,200,000.00	749,999.99	10,000,000.00
22040101	Grants to Other Governments	5,200,000.00	749,999.99	10,000,000.00
23	CAPITAL EXPENDITURES	51,200,000.00	29,876,000.00	365,000,000.00
2302	CONSTRUCTION/ PROVISION	30,700,000.00	-	155,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	30,700,000.00	-	155,000,000.00
23020101	Construction/ Provision of Office Buildings	-	-	65,000,000.00
23020107	Construction/ Provision of Public Schools	30,700,000.00	-	90,000,000.00
2303	REHABILITATION/ REPAIRS	20,500,000.00	29,876,000.00	210,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	20,500,000.00	29,876,000.00	210,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	20,500,000.00	29,876,000.00	210,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	399,127,494.85	190,956,836.48	897,204,937.00
709	EDUCATION	399,127,494.85	190,956,836.48	897,204,937.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	399,127,494.85	190,956,836.48	897,204,937.00
70912	Primary Education	399,127,494.85	190,956,836.48	897,204,937.00

Table 29: Basic Education Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	253,326,194.85	81,605,862.48	834,466,675.00
05	EDUCATION	253,326,194.85	81,605,862.48	834,466,675.00
0502	Increase in access, retention, and completion ra	202,126,194.85	51,729,862.48	534,466,675.00
050201	Early Childhood Care, Development and Education (EC	202,126,194.85	51,729,862.48	534,466,675.00
0505	Adequate infrastructure at all levels	51,200,000.00	29,876,000.00	300,000,000.00
050501	Schools' infrastructure construction and rehabilitation	51,200,000.00	29,876,000.00	300,000,000.00

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

235204 - FIKA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subs

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	388,704,937.00	133,500,000.00	10,000,000.00	532,204,937.00	365,000,000.00	897,204,937.00
050000000000	SOCIAL	388,704,937.00	133,500,000.00	10,000,000.00	532,204,937.00	365,000,000.00	897,204,937.00
051700000000	DEPARTMENT OF EDUCATIO	388,704,937.00	133,500,000.00	10,000,000.00	532,204,937.00	365,000,000.00	897,204,937.00
051700100100	Department of Education	388,704,937.00	133,500,000.00	10,000,000.00	532,204,937.00	365,000,000.00	897,204,937.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	640,195,378.41	170,275,923.34	1,035,685,521.00
050000000000	SOCIAL	640,195,378.41	170,275,923.34	1,035,685,521.00
052100000000	DEPARTMENT OF HEALTH CARE	640,195,378.41	170,275,923.34	1,035,685,521.00
052100100100	Department of Health Care	640,195,378.41	170,275,923.34	1,035,685,521.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	640,195,378.41	170,275,923.34	1,035,685,521.00
2	EXPENDITURES	640,195,378.41	170,275,923.34	1,035,685,521.00
21	PERSONNEL COSTS	370,695,378.41	125,796,050.44	391,910,521.00
2101	SALARY	370,695,378.41	125,796,050.44	391,910,521.00
210101	SALARIES AND WAGES	370,695,378.41	125,796,050.44	391,910,521.00
21010101	Consolidated Salary	370,695,378.41	125,796,050.44	391,910,521.00
22	OTHER RECURRENT COSTS	56,400,000.00	44,479,872.90	64,550,000.00
2202	OVERHEAD COSTS	55,300,000.00	44,292,372.91	62,550,000.00
220201	TRANSPORT & TRAVEL - GENERAL	2,100,000.00	374,999.99	4,000,000.00
22020101	Local Transport & Traveling - Training	2,100,000.00	374,999.99	4,000,000.00
220202	UTILITIES - GENERAL	1,200,000.00	796,874.99	3,400,000.00
22020202	Telephone Charges	400,000.00	656,249.99	1,400,000.00
22020211	Other Utility Charges	800,000.00	140,625.00	2,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	44,200,000.00	40,581,249.98	37,700,000.00
22020301	Office Stationaries/Computer Consumables	1,800,000.00	318,749.99	3,500,000.00
22020305	Printing of Non-Security Documents	1,500,000.00	262,499.99	3,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,900,000.00	40,000,000.00	31,200,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,100,000.00	1,124,998.99	2,000,000.00
22020402	Maintenance of Office Furniture	-	749,999.00	-
22020403	Maintenance of Office Building/Residential Qtrs	1,100,000.00	374,999.99	2,000,000.00

235204 - FIKA 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
220205	TRAINING- GENERAL	2,100,000.00	468,748.99	5,000,000.00
22020501	Local Training	2,100,000.00	468,748.99	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	2,200,000.00	374,625.00	4,500,000.00
22020701	Financial Consulting	600,000.00	93,375.00	1,500,000.00
22020706	Surveying Services	1,600,000.00	281,250.00	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	187,499.99	500,000.00
22020901	Bank Charges (other than Interest)	200,000.00	187,499.99	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,200,000.00	383,374.98	5,450,000.00
22021001	Refreshment & Meals	600,000.00	92,749.99	1,950,000.00
22021007	Welfare Packages	1,600,000.00	290,624.99	3,500,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	1,100,000.00	187,499.99	2,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	1,100,000.00	187,499.99	2,000,000.00
22040101	Grants to Other Governments	1,100,000.00	187,499.99	2,000,000.00
23	CAPITAL EXPENDITURES	213,100,000.00	-	579,225,000.00
2301	FIXED ASSET PURCHASED	97,200,000.00	-	242,200,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	97,200,000.00	-	242,200,000.00
23010113	Purchase of Computers and Accessories	-	-	10,000,000.00
23010139	Purchase of Ambulance	-	-	210,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	97,200,000.00	-	22,200,000.00
2302	CONSTRUCTION/ PROVISION	115,900,000.00	-	307,025,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	115,900,000.00	-	307,025,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	115,900,000.00	-	125,025,000.00
23020118	Construction/ Provision of Infrastructure	-	-	120,000,000.00
23020128	Construction/ Provision of Other Buildings	-	-	2,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	-	60,000,000.00
2303	REHABILITATION/ REPAIRS	-	-	30,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	-	-	30,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	-	-	30,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	640,195,378.41	170,275,923.34	1,035,685,521.00
707	HEALTH	640,195,378.41	170,275,923.34	1,035,685,521.00
7074	PUBLIC HEALTH SERVICES	640,195,378.41	170,275,923.34	1,035,685,521.00
70741	Public Health Services	640,195,378.41	170,275,923.34	1,035,685,521.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235204 - FIKA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification

Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	640,195,378.41	170,275,923.34	1,035,685,521.00
04	HEALTH	640,195,378.41	170,275,923.34	1,035,685,521.00
0403	Enhancement of the delivery of Essential Packa	427,095,378.41	170,275,923.34	738,460,521.00
040301	Reproductive, Maternal and Neonatal Health	427,095,378.41	170,275,923.34	738,460,521.00
0405	Provision of adequate and modern health infras	213,100,000.00	-	297,225,000.00
040501	Functional Health Facilities	115,900,000.00	-	275,025,000.00
040503	Facility electrification, water and sanitation	97,200,000.00	-	22,200,000.00

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

235204 - FIKA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsid

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	391,910,521.00	62,550,000.00	2,000,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00
050000000000	SOCIAL	391,910,521.00	62,550,000.00	2,000,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00
052100000000	DEPARTMENT OF HEALTH C	391,910,521.00	62,550,000.00	2,000,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00
052100100100	Department of Health Care	391,910,521.00	62,550,000.00	2,000,000.00	456,460,521.00	579,225,000.00	1,035,685,521.00