



Fune Local Government, Yobe State

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# **FUNE LOCAL GOVERNMENT 2026 APPROVED BUDGET**

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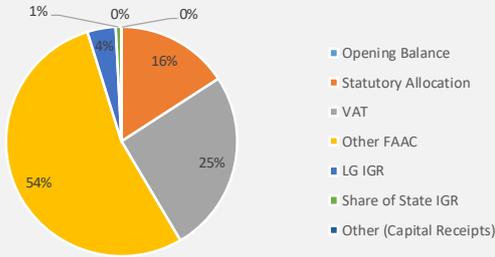
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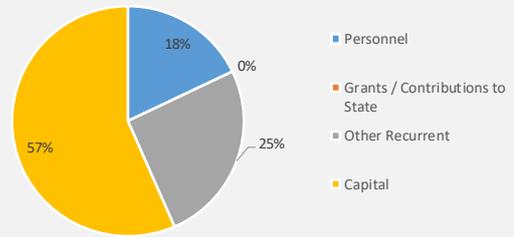
# 1 Budget Overview

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

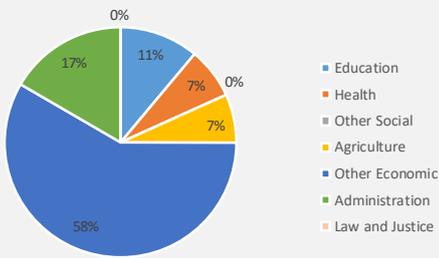
Where is the Money coming from?



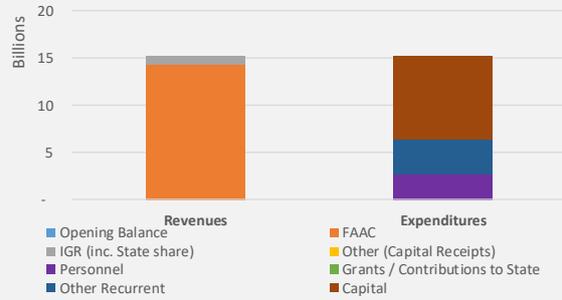
What is the Money being spent On?



Who is Spending the Money?



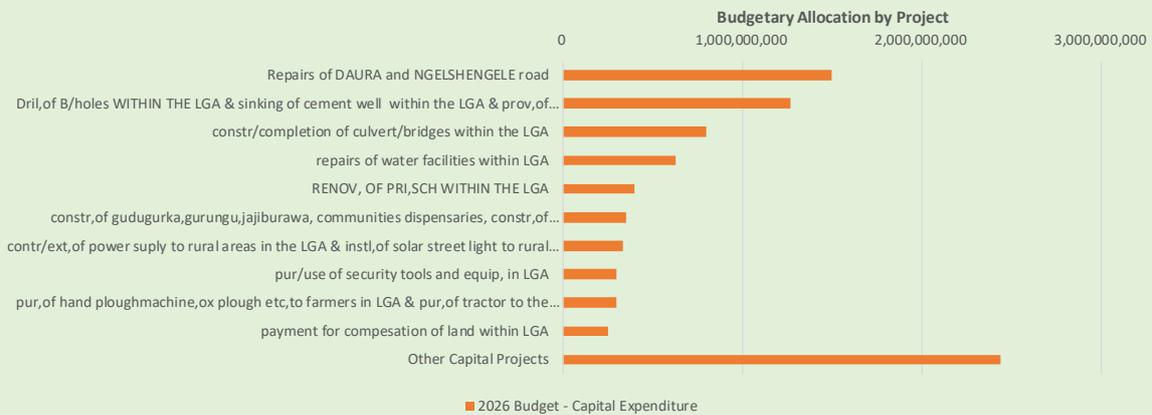
Inflows and Outflows



Where is the Money being Spent?



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



**Table 1: Budget Overview**

Yobe State - FUNE Local Government: 2026 Budget Overview (Original Budget)			
<b>Revenue by Economic</b>		<b>2026 Budget</b>	
Opening Balance		-	
Statutory Allocation		2,395,211,673.00	
VAT		3,895,543,129.00	
Other FAAC		8,140,961,056.00	
LG IGR		602,100,000.00	
Share of State IGR		127,054,116.00	
Other (Capital Receipts)		-	
<b>Total Revenue</b>		<b>15,160,869,974.00</b>	
<b>Expenditure by Economic</b>		<b>2026 Budget</b>	
Personnel		2,711,070,150.00	
Grants / Contributions to State		2,000,000.00	
Other Recurrent		3,872,799,824.00	
Capital		8,575,000,000.00	
<b>Total Expenditure</b>		<b>15,160,869,974.00</b>	
<b>Expenditure by Sector</b>		<b>2026 Budget</b>	
Education		1,673,862,302.00	
Health		1,091,313,564.00	
Other Social		-	
Agriculture		1,031,461,436.00	
Other Economic		8,851,468,824.00	
Administration		2,512,763,848.00	
Law and Justice		-	
<b>Total Expenditure</b>		<b>15,160,869,974.00</b>	
<b>Expenditure by Capital Project (10 Largest Projects)</b>		<b>Capital Expenditure</b>	
Repairs of DAURA and NGELSHENGELE road		1,500,000,000.00	
Drill,of B/holes WITHIN THE LGA & sinking of cement well within the LGA & prov,of har		1,270,000,000.00	
constr/completion of culvert/bridges within the LGA		800,000,000.00	
repairs of water facilities within LGA		630,000,000.00	
RENOV, OF PRI,SCH WITHIN THE LGA		400,000,000.00	
constr,of gudugurka,gurungu,jajiburawa, communities dispensaries, constr,of bebbande		350,000,000.00	
constr/ext,of power suply to rural areas in the LGA & instl,of solar street light to rural cc		335,000,000.00	
pur/use of security tools and equip, in LGA		300,000,000.00	
pur,of hand ploughmachine,ox plough etc,to farmers in LGA & pur,of tractor to the LGA		300,000,000.00	
payment for compesation of land within LGA		250,000,000.00	
<i>Other Capital Projects</i>		2,440,000,000.00	
<b>Total</b>		<b>8,575,000,000.00</b>	
<b>Expenditure by Ward</b>		<b>2026 Budget - Total Expenditure</b>	
		<b>Total Expenditure</b>	<b>Capital Expenditure</b>
Abakire/Ngelshegele/Shamka		-	-
Alagarno		-	-
Borno Kiji/Ngarho/Bebbende		-	-
Damagum Town		965,000,000.00	965,000,000.00
Daura/Bulanyiwa/Dubbol/Bauwa		-	-
Dogonkuka/Gishiwari/Gununu		-	-
Fune/Ngelzarma/Milbiyar/Lawan Kala		-	-
Gabatasha/Aigada/Dumbulwa		-	-
Gudugurka/Marmari		-	-
Jajere/Banellewa/Babbare		50,000,000.00	50,000,000.00
Kayeri		-	-
Kollere/Kafaje		-	-
Mashio		-	-
Fune - LG Wide		14,145,869,974.00	7,560,000,000.00
Fune - Outside LG but within Yobe Sta		-	-
Fune - Outside Yobe State		-	-
<b>Total</b>		<b>15,160,869,974.00</b>	<b>8,575,000,000.00</b>

Table 2 Summary Revenue and Expenditure

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Summary**

<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>Opening Balance</b>			
<b>Recurrent Revenue</b>	<b>7,103,807,118.85</b>	<b>5,049,700.00</b>	<b>15,160,869,974.00</b>
11 - GOVERNMENT SHARE OF FAAC	6,900,407,118.85	-	14,558,769,974.00
12 - INDEPENDENT REVENUE	203,400,000.00	5,049,700.00	602,100,000.00
<b>Recurrent Expenditure</b>	<b>3,321,913,371.61</b>	<b>1,974,157,832.60</b>	<b>6,585,869,974.00</b>
21 - PERSONNEL COSTS	1,964,555,479.66	1,473,407,608.60	2,711,070,150.00
22 - OTHER RECURRENT COSTS	1,357,357,891.95	500,750,224.00	3,874,799,824.00
<b>Transfer to Capital Account</b>	<b>3,781,893,747.24</b>	<b>- 1,969,108,132.60</b>	<b>8,575,000,000.00</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURES</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>Total Revenue (including OB)</b>	<b>7,103,807,118.85</b>	<b>5,049,700.00</b>	<b>15,160,869,974.00</b>
<b>Total Expenditure</b>	<b>7,027,913,371.61</b>	<b>2,437,372,853.60</b>	<b>15,160,869,974.00</b>

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

**235205 - FUNE Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA**

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,711,070,150.00</b>	<b>3,874,799,824.00</b>	<b>6,585,869,974.00</b>	<b>8,575,000,000.00</b>	<b>15,160,869,974.00</b>
<b>0100000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>596,563,848.00</b>	<b>921,200,000.00</b>	<b>1,517,763,848.00</b>	<b>995,000,000.00</b>	<b>2,512,763,848.00</b>
<b>0111000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>40,532,412.00</b>	<b>72,900,000.00</b>	<b>113,432,412.00</b>	-	<b>113,432,412.00</b>
011100100100	Office of the Chairman	40,532,412.00	72,900,000.00	113,432,412.00	-	113,432,412.00
<b>0112000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>14,270,000.00</b>	<b>29,960,000.00</b>	<b>44,230,000.00</b>	-	<b>44,230,000.00</b>
011200100100	The Council	14,270,000.00	29,960,000.00	44,230,000.00	-	44,230,000.00
<b>0125000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>405,761,436.00</b>	<b>793,140,000.00</b>	<b>1,198,901,436.00</b>	<b>995,000,000.00</b>	<b>2,193,901,436.00</b>
012500100100	Director of Personnel Management	36,000,000.00	228,840,000.00	264,840,000.00	950,000,000.00	1,214,840,000.00
012500100600	Information Unit	-	-	-	5,000,000.00	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000.00	20,000,000.00
012500100900	Traditional Rulers Unit	369,761,436.00	19,300,000.00	389,061,436.00	-	389,061,436.00
012500101000	Community Development Unit	-	545,000,000.00	545,000,000.00	20,000,000.00	565,000,000.00
<b>0161000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>136,000,000.00</b>	<b>25,200,000.00</b>	<b>161,200,000.00</b>	-	<b>161,200,000.00</b>
016100100100	Secretary to the Local Government	136,000,000.00	25,200,000.00	161,200,000.00	-	161,200,000.00
<b>0200000000</b>	<b>ECONOMIC SECTOR</b>	<b>1,064,530,436.00</b>	<b>2,618,399,824.00</b>	<b>3,682,930,260.00</b>	<b>6,200,000,000.00</b>	<b>9,882,930,260.00</b>
<b>0215000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>209,761,436.00</b>	<b>336,700,000.00</b>	<b>546,461,436.00</b>	<b>485,000,000.00</b>	<b>1,031,461,436.00</b>
021500100100	Department of Agriculture & Natural Resources	209,761,436.00	296,700,000.00	506,461,436.00	405,000,000.00	911,461,436.00
021500100200	Forestry Development Unit	-	-	-	10,000,000.00	10,000,000.00
021500200100	Livestock & Veterinary	-	-	-	60,000,000.00	60,000,000.00
021500200200	Fisheries Development	-	-	-	10,000,000.00	10,000,000.00
021500300400	Home Economic and Manufacturing	-	40,000,000.00	40,000,000.00	-	40,000,000.00
<b>0220000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>642,756,000.00</b>	<b>1,620,599,561.00</b>	<b>2,263,355,561.00</b>	<b>420,000,000.00</b>	<b>2,683,355,561.00</b>
022000100100	Department of Finance & Supplies	642,756,000.00	1,620,599,561.00	2,263,355,561.00	420,000,000.00	2,683,355,561.00
<b>0238000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>2,200,000.00</b>	<b>80,000,263.00</b>	<b>82,200,263.00</b>	<b>5,000,000.00</b>	<b>87,200,263.00</b>
023800100100	Budget, Planning, Research and Statistics	2,200,000.00	80,000,263.00	82,200,263.00	5,000,000.00	87,200,263.00
<b>0234000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>209,813,000.00</b>	<b>581,100,000.00</b>	<b>790,913,000.00</b>	<b>5,290,000,000.00</b>	<b>6,080,913,000.00</b>
023400100100	Department of Works	209,813,000.00	21,100,000.00	230,913,000.00	-	230,913,000.00
023400100500	Fire Service Unit	-	-	-	10,000,000.00	10,000,000.00
023400100600	Town Country Planning Unit	-	450,000,000.00	450,000,000.00	1,950,000,000.00	2,400,000,000.00
023400200100	Rural Electrification	-	-	-	490,000,000.00	490,000,000.00
023400300100	Water Resource & Water Supply	-	110,000,000.00	110,000,000.00	2,040,000,000.00	2,150,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	800,000,000.00	800,000,000.00
<b>0500000000</b>	<b>SOCIAL SECTOR</b>	<b>1,049,975,866.00</b>	<b>335,200,000.00</b>	<b>1,385,175,866.00</b>	<b>1,380,000,000.00</b>	<b>2,765,175,866.00</b>
<b>0517000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>649,362,302.00</b>	<b>274,500,000.00</b>	<b>923,862,302.00</b>	<b>750,000,000.00</b>	<b>1,673,862,302.00</b>
051700100100	Department of Education	649,362,302.00	274,500,000.00	923,862,302.00	750,000,000.00	1,673,862,302.00
<b>0521000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>400,613,564.00</b>	<b>60,700,000.00</b>	<b>461,313,564.00</b>	<b>630,000,000.00</b>	<b>1,091,313,564.00</b>
052100100100	Department of Health Care	400,613,564.00	60,700,000.00	461,313,564.00	630,000,000.00	1,091,313,564.00

## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

#### 235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Revenue</i></b>	<b><i>7,103,807,118.85</i></b>	<b><i>5,049,700.00</i></b>	<b><i>15,160,869,974.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>9,900,000.00</b>	<b>144,500.00</b>	<b>13,100,000.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>9,900,000.00</b>	<b>144,500.00</b>	<b>13,100,000.00</b>
012500100100	Director of Personnel Management	9,900,000.00	144,500.00	13,100,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>7,085,707,118.85</b>	<b>4,399,900.00</b>	<b>15,133,769,974.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>66,900,000.00</b>	<b>1,314,200.00</b>	<b>96,600,000.00</b>
021500100100	Department of Agriculture & Natural Resources	66,900,000.00	1,314,200.00	96,600,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>6,977,007,118.85</b>	<b>991,500.00</b>	<b>14,969,419,974.00</b>
022000100100	Department of Finance & Supplies	6,977,007,118.85	991,500.00	14,969,419,974.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>41,800,000.00</b>	<b>2,094,200.00</b>	<b>67,750,000.00</b>
023400100100	Department of Works	41,800,000.00	2,094,200.00	67,750,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>8,200,000.00</b>	<b>505,300.00</b>	<b>14,000,000.00</b>
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>8,200,000.00</b>	<b>505,300.00</b>	<b>14,000,000.00</b>
052100100100	Department of Health Care	8,200,000.00	505,300.00	14,000,000.00

## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

### 235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>1</b>	<b>REVENUE</b>	<b>7,103,807,118.85</b>	<b>5,049,700.00</b>	<b>15,160,869,974.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>6,900,407,118.85</b>	<b>-</b>	<b>14,558,769,974.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>6,900,407,118.85</b>	<b>-</b>	<b>14,558,769,974.00</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF STATUTORY ALLOCATION</b>	<b>1,844,801,903.20</b>	<b>-</b>	<b>2,522,265,789.00</b>
11010101	Statutory Allocation	1,710,501,764.65	-	2,395,211,673.00
11010105	Receipt of Share of State IGR	134,300,138.55	-	127,054,116.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>2,662,502,746.79</b>	<b>-</b>	<b>3,895,543,129.00</b>
11010201	Share of VAT	2,662,502,746.79	-	3,895,543,129.00
<b>110103</b>	<b>OTHER FAAC REVENUES</b>	<b>2,393,102,468.86</b>	<b>-</b>	<b>8,140,961,056.00</b>
11010302	Excess Non-Oil	-	-	641,147,026.00
11010303	Exchange Gain	-	-	1,025,835,241.00
11010304	Ecological Fund	-	-	725,037,187.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	598,403,891.00
11010399	Other FAAC Distributions	2,393,102,468.86	-	5,150,537,711.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>203,400,000.00</b>	<b>5,049,700.00</b>	<b>602,100,000.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>8,900,000.00</b>	<b>499,700.00</b>	<b>239,500,000.00</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>700,000.00</b>	<b>10,000.00</b>	<b>222,100,000.00</b>
12010101	Community Development/Poll Tax	700,000.00	10,000.00	222,100,000.00
<b>120103</b>	<b>OTHER TAXES</b>	<b>8,200,000.00</b>	<b>489,700.00</b>	<b>17,400,000.00</b>
12010308	Livestock Tax	8,200,000.00	489,700.00	17,400,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>194,500,000.00</b>	<b>4,550,000.00</b>	<b>362,600,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>29,200,000.00</b>	<b>1,306,500.00</b>	<b>84,100,000.00</b>
12020105	Radio/Television Station Licences	-	4,000.00	-
12020111	Bake House Licence	1,000,000.00	295,300.00	5,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020112	Bicycles Licence & Hire Permits	100,000.00	94,000.00	2,000,000.00
12020113	Brick Making, etc. Licence	-	40,000.00	1,200,000.00
12020114	Cart Licences	1,000,000.00	105,000.00	2,000,000.00
12020115	Dane Gun Licences	100,000.00	18,000.00	5,000,000.00
12020116	Cattle Dealer Licences	400,000.00	46,000.00	5,000,000.00
12020117	Dried Fish & Meat Licences	100,000.00	25,000.00	1,200,000.00
12020120	Hawker's Permits	100,000.00	39,500.00	1,000,000.00
12020121	Hunting Permits	1,200,000.00	17,000.00	1,200,000.00
12020122	Produce Buying Licences	9,500,000.00	106,500.00	13,000,000.00
12020130	Cinematograph Licences	-	8,000.00	100,000.00
12020137	Trade Permit Licences	1,100,000.00	141,500.00	6,500,000.00
12020138	Forestry/Timber Licence	100,000.00	-	2,000,000.00
12020142	Petty Traders Licences	200,000.00	46,000.00	2,000,000.00
12020144	Felling and Trees Licences	300,000.00	23,000.00	1,000,000.00
12020145	Saw Mill Licences	200,000.00	47,000.00	1,000,000.00
12020147	Photo Studio Licences	300,000.00	10,000.00	1,000,000.00
12020148	Welding Machine Licences	100,000.00	32,700.00	2,000,000.00
12020149	Electric (Radio/ Television) Workshop Licences	1,000,000.00	10,500.00	1,000,000.00
12020150	Blacksmith Workshop Licences	-	4,500.00	1,000,000.00
12020154	Panel Beaters Licences	-	5,000.00	1,000,000.00
12020155	Vulcanizers Licences	-	3,500.00	1,000,000.00
12020159	Cloth Dyers Licences	-	20,000.00	200,000.00
12020160	Registration of Laundries and Dry Cleaners Licences	-	10,000.00	500,000.00
12020161	Building Materials Licences	-	20,000.00	1,000,000.00
12020162	Surface Tank Kerosene Licences	-	6,000.00	2,000,000.00
12020163	Sewing Institute Licences	500,000.00	7,000.00	1,000,000.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	-	2,000.00	500,000.00
12020165	Advertisement Rate/Licences	100,000.00	-	200,000.00
12020167	Patent Medicine Licences	5,100,000.00	20,000.00	5,000,000.00
12020168	Kiosks Licences	-	15,000.00	1,000,000.00
12020170	Noise Control Permits	-	9,500.00	2,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020173	Motorcycle Permits	300,000.00	-	1,000,000.00
12020177	Butchers Licences	-	5,000.00	200,000.00
12020179	Grinding Mill Licences	-	54,000.00	3,000,000.00
12020180	Photo Copying, Typing Institute Licences	-	8,000.00	1,000,000.00
12020199	Other Licences N.E.C	6,400,000.00	8,000.00	9,300,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>19,500,000.00</b>	<b>2,042,000.00</b>	<b>46,300,000.00</b>
12020417	Contractor Registration Fees	200,000.00	120,000.00	4,000,000.00
12020427	Tender Fees	200,000.00	30,000.00	2,500,000.00
12020449	Business/Trade Operating Fees	200,000.00	155,000.00	1,000,000.00
12020451	Timber & Forest Fees	300,000.00	-	2,000,000.00
12020459	Right of Occupancy Fees	1,200,000.00	550,000.00	1,200,000.00
12020460	Building Plan Approval Fees	100,000.00	25,000.00	8,000,000.00
12020461	Title Transfer Fees	200,000.00	60,000.00	500,000.00
12020466	Indigenship Registration Fees	1,700,000.00	131,000.00	3,000,000.00
12020478	Workshop Fees	600,000.00	149,000.00	3,500,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	600,000.00	162,000.00	2,000,000.00
12020488	Refuse Collection and Disposal Fees	1,000,000.00	80,000.00	1,000,000.00
12020490	Dispensary and Maternity Fees	100,000.00	40,000.00	2,000,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	12,300,000.00	460,000.00	12,000,000.00
12020499	Other Fees	800,000.00	80,000.00	3,600,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>2,300,000.00</b>	<b>195,000.00</b>	<b>2,500,000.00</b>
12020504	Impounding of Animal Fines	2,300,000.00	195,000.00	2,500,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>5,100,000.00</b>	<b>64,000.00</b>	<b>5,000,000.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	5,100,000.00	64,000.00	5,000,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>115,300,000.00</b>	<b>622,500.00</b>	<b>115,000,000.00</b>
12020702	Earnings from Laboratory Services	2,000,000.00	150,000.00	2,000,000.00
12020722	Earnings from Cattle Markets	17,800,000.00	30,000.00	17,400,000.00
12020724	Earnings from Markets	21,000,000.00	120,000.00	20,600,000.00
12020725	Earnings from Motor Parks	16,100,000.00	30,000.00	15,750,000.00
12020726	Earnings from Shops and Shopping Centres	15,300,000.00	90,500.00	15,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	22,500,000.00	152,000.00	22,050,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
12020728	Earnings from Tipper, Gragers and Tractors	19,600,000.00	50,000.00	19,200,000.00
12020799	Earnings from Other Source N.E.C	1,000,000.00	-	3,000,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>13,300,000.00</b>	<b>-</b>	<b>13,000,000.00</b>
12020801	Rent on Government Quarters	8,200,000.00	-	8,000,000.00
12020803	Rent on Government Buildings	5,100,000.00	-	5,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>2,000,000.00</b>	<b>320,000.00</b>	<b>3,500,000.00</b>
12020905	Lease Rental	-	-	500,000.00
12020908	Ground Rent	2,000,000.00	320,000.00	3,000,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>7,500,000.00</b>	<b>-</b>	<b>13,000,000.00</b>
12021102	Dividend Received	7,500,000.00	-	13,000,000.00
<b>120212</b>	<b>INTEREST EARNED</b>	<b>300,000.00</b>	<b>-</b>	<b>80,200,000.00</b>
12021202	Bicycle Advances - Interest	300,000.00	-	500,000.00
12021205	Interest on Housing Loan	-	-	30,000,000.00
12021206	Interest on Loans to States	-	-	49,700,000.00

## 2.C Capital Receipts

Table 6: Capital Receipts by Item

### 235205 - FUNE 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
<b>Total Capital Receipts</b>		-	-	-

## 2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

### 235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<b><i>Total Revenue (including Capital Receipts, excluding Open Balance)</i></b>	<b><i>15,160,869,974.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>14,558,769,974.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>14,558,769,974.00</b>
01101	FAAC Direct Allocation	14,558,769,974.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>602,100,000.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>602,100,000.00</b>
02101	Main Envelop - Budgetary Allocation	602,100,000.00

### **3 Expenditure Reports**

#### **3.A Expenditure by Administrative Classification**

**Table 8: Total Expenditure by Administrative Classification**

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b><u>7,027,913,371.61</u></b>	<b><u>2,437,372,853.60</u></b>	<b><u>15,160,869,974.00</u></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,305,025,801.52</b>	<b>632,970,699.10</b>	<b>2,512,763,848.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>62,230,049.00</b>	<b>49,237,536.80</b>	<b>113,432,412.00</b>
011100100100	Office of the Chairman	62,230,049.00	49,237,536.80	113,432,412.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>84,560,229.52</b>	<b>66,020,172.10</b>	<b>44,230,000.00</b>
011200100100	The Council	84,560,229.52	66,020,172.10	44,230,000.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>858,511,118.00</b>	<b>290,469,686.20</b>	<b>2,193,901,436.00</b>
012500100100	Director of Personnel Management	778,764,203.00	261,567,500.00	1,214,840,000.00
012500100600	Information Unit	15,000,000.00	-	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	20,000,000.00
012500100900	Traditional Rulers Unit	39,746,915.00	28,902,186.20	389,061,436.00
012500101000	Community Development Unit	25,000,000.00	-	565,000,000.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>299,724,405.00</b>	<b>227,243,304.00</b>	<b>161,200,000.00</b>
016100100100	Secretary to the Local Government	299,724,405.00	227,243,304.00	161,200,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>4,148,974,671.71</b>	<b>1,029,966,839.50</b>	<b>9,882,930,260.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>576,518,747.00</b>	<b>148,147,206.00</b>	<b>1,031,461,436.00</b>
021500100100	Department of Agriculture & Natural Resources	456,518,747.00	148,147,206.00	911,461,436.00
021500100200	Forestry Development Unit	10,000,000.00	-	10,000,000.00
021500200100	Livestock & Veterinary	30,000,000.00	-	60,000,000.00
021500200200	Fisheries Development	20,000,000.00	-	10,000,000.00
021500300400	Home Economic and Manufacturing	60,000,000.00	-	40,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>972,061,270.71</b>	<b>576,399,593.00</b>	<b>2,683,355,561.00</b>
022000100100	Department of Finance & Supplies	972,061,270.71	576,399,593.00	2,683,355,561.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit**

<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>70,267,970.00</b>	<b>40,880,977.50</b>	<b>87,200,263.00</b>
023800100100	Budget, Planning, Research and Statistics	70,267,970.00	40,880,977.50	87,200,263.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>2,530,126,684.00</b>	<b>264,539,063.00</b>	<b>6,080,913,000.00</b>
023400100100	Department of Works	765,126,684.00	70,677,123.00	230,913,000.00
023400100500	Fire Service Unit	16,000,000.00	-	10,000,000.00
023400100600	Town Country Planning Unit	40,000,000.00	61,625,740.00	2,400,000,000.00
023400200100	Rural Electrification	159,000,000.00	8,486,200.00	490,000,000.00
023400300100	Water Resource & Water Supply	1,160,000,000.00	112,850,000.00	2,150,000,000.00
023400400100	Environment Service, Drainage and Culvert	390,000,000.00	10,900,000.00	800,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>1,573,912,898.38</b>	<b>774,435,315.00</b>	<b>2,765,175,866.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
051700100100	Department of Education	462,450,415.38	291,372,453.00	1,673,862,302.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
052100100100	Department of Health Care	1,111,462,483.00	483,062,862.00	1,091,313,564.00

Table 9: Personnel Expenditure by Administrative Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Personnel Expenditure</i></b>	<b><i>1,964,555,479.66</i></b>	<b><i>1,473,407,608.60</i></b>	<b><i>2,711,070,150.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>697,325,801.52</b>	<b>522,994,351.10</b>	<b>596,563,848.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>44,830,049.00</b>	<b>33,622,536.80</b>	<b>40,532,412.00</b>
011100100100	Office of the Chairman	44,830,049.00	33,622,536.80	40,532,412.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>73,160,229.52</b>	<b>54,870,172.10</b>	<b>14,270,000.00</b>
011200100100	The Council	73,160,229.52	54,870,172.10	14,270,000.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>291,211,118.00</b>	<b>218,408,338.20</b>	<b>405,761,436.00</b>
012500100100	Director of Personnel Management	258,464,203.00	193,848,152.00	36,000,000.00
012500100900	Traditional Rulers Unit	32,746,915.00	24,560,186.20	369,761,436.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>288,124,405.00</b>	<b>216,093,304.00</b>	<b>136,000,000.00</b>
016100100100	Secretary to the Local Government	288,124,405.00	216,093,304.00	136,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>409,416,779.76</b>	<b>307,062,584.50</b>	<b>1,064,530,436.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>172,918,747.00</b>	<b>129,689,060.00</b>	<b>209,761,436.00</b>
021500100100	Department of Agriculture & Natural Resources	172,918,747.00	129,689,060.00	209,761,436.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>102,903,378.76</b>	<b>77,177,534.00</b>	<b>642,756,000.00</b>
022000100100	Department of Finance & Supplies	102,903,378.76	77,177,534.00	642,756,000.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>49,267,970.00</b>	<b>36,950,977.50</b>	<b>2,200,000.00</b>
023800100100	Budget, Planning, Research and Statistics	49,267,970.00	36,950,977.50	2,200,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>84,326,684.00</b>	<b>63,245,013.00</b>	<b>209,813,000.00</b>
023400100100	Department of Works	84,326,684.00	63,245,013.00	209,813,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>857,812,898.38</b>	<b>643,350,673.00</b>	<b>1,049,975,866.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>299,250,415.38</b>	<b>224,437,811.00</b>	<b>649,362,302.00</b>
051700100100	Department of Education	299,250,415.38	224,437,811.00	649,362,302.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
052100100100	Department of Health Care	558,562,483.00	418,912,862.00	400,613,564.00

Table 10: Other Recurrent Expenditure by Administrative Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>1,357,357,891.95</i></b>	<b><i>500,750,224.00</i></b>	<b><i>3,874,799,824.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>321,200,000.00</b>	<b>52,867,000.00</b>	<b>921,200,000.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>17,400,000.00</b>	<b>15,615,000.00</b>	<b>72,900,000.00</b>
011100100100	Office of the Chairman	17,400,000.00	15,615,000.00	72,900,000.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>11,400,000.00</b>	<b>11,150,000.00</b>	<b>29,960,000.00</b>
011200100100	The Council	11,400,000.00	11,150,000.00	29,960,000.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>280,800,000.00</b>	<b>14,952,000.00</b>	<b>793,140,000.00</b>
012500100100	Director of Personnel Management	253,800,000.00	10,610,000.00	228,840,000.00
012500100900	Traditional Rulers Unit	7,000,000.00	4,342,000.00	19,300,000.00
012500101000	Community Development Unit	20,000,000.00	-	545,000,000.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>11,600,000.00</b>	<b>11,150,000.00</b>	<b>25,200,000.00</b>
016100100100	Secretary to the Local Government	11,600,000.00	11,150,000.00	25,200,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>850,057,891.95</b>	<b>343,176,401.00</b>	<b>2,618,399,824.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>138,600,000.00</b>	<b>18,458,146.00</b>	<b>336,700,000.00</b>
021500100100	Department of Agriculture & Natural Resources	78,600,000.00	18,458,146.00	296,700,000.00
021500300400	Home Economic and Manufacturing	60,000,000.00	-	40,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>669,157,891.95</b>	<b>313,356,145.00</b>	<b>1,620,599,561.00</b>
022000100100	Department of Finance & Supplies	669,157,891.95	313,356,145.00	1,620,599,561.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>18,500,000.00</b>	<b>3,930,000.00</b>	<b>80,000,263.00</b>
023800100100	Budget, Planning, Research and Statistics	18,500,000.00	3,930,000.00	80,000,263.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>23,800,000.00</b>	<b>7,432,110.00</b>	<b>581,100,000.00</b>
023400100100	Department of Works	23,800,000.00	7,432,110.00	21,100,000.00
023400100600	Town Country Planning Unit	-	-	450,000,000.00
023400300100	Water Resource & Water Supply	-	-	110,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>186,100,000.00</b>	<b>104,706,823.00</b>	<b>335,200,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>78,200,000.00</b>	<b>48,556,823.00</b>	<b>274,500,000.00</b>
051700100100	Department of Education	78,200,000.00	48,556,823.00	274,500,000.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
052100100100	Department of Health Care	107,900,000.00	56,150,000.00	60,700,000.00

**Table 11: Capital Expenditure by Administrative Classification**

**235205 - FUNE 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
	<b>Total Capital Expenditure</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>286,500,000.00</b>	<b>57,109,348.00</b>	<b>995,000,000.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>286,500,000.00</b>	<b>57,109,348.00</b>	<b>995,000,000.00</b>
012500100100	Director of Personnel Management	266,500,000.00	57,109,348.00	950,000,000.00
012500100600	Information Unit	15,000,000.00	-	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	20,000,000.00
012500101000	Community Development Unit	5,000,000.00	-	20,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,889,500,000.00</b>	<b>379,727,854.00</b>	<b>6,200,000,000.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>265,000,000.00</b>	<b>-</b>	<b>485,000,000.00</b>
021500100100	Department of Agriculture & Natural Resources	205,000,000.00	-	405,000,000.00
021500100200	Forestry Development Unit	10,000,000.00	-	10,000,000.00
021500200100	Livestock & Veterinary	30,000,000.00	-	60,000,000.00
021500200200	Fisheries Development	20,000,000.00	-	10,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>200,000,000.00</b>	<b>185,865,914.00</b>	<b>420,000,000.00</b>
022000100100	Department of Finance & Supplies	200,000,000.00	185,865,914.00	420,000,000.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>2,500,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
023800100100	Budget, Planning, Research and Statistics	2,500,000.00	-	5,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>2,422,000,000.00</b>	<b>193,861,940.00</b>	<b>5,290,000,000.00</b>
023400100100	Department of Works	657,000,000.00	-	-
023400100500	Fire Service Unit	16,000,000.00	-	10,000,000.00
023400100600	Town Country Planning Unit	40,000,000.00	61,625,740.00	1,950,000,000.00
023400200100	Rural Electrification	159,000,000.00	8,486,200.00	490,000,000.00
023400300100	Water Resource & Water Supply	1,160,000,000.00	112,850,000.00	2,040,000,000.00
023400400100	Environment Service, Drainage and Culvert	390,000,000.00	10,900,000.00	800,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>530,000,000.00</b>	<b>26,377,819.00</b>	<b>1,380,000,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>85,000,000.00</b>	<b>18,377,819.00</b>	<b>750,000,000.00</b>
051700100100	Department of Education	85,000,000.00	18,377,819.00	750,000,000.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>445,000,000.00</b>	<b>8,000,000.00</b>	<b>630,000,000.00</b>
052100100100	Department of Health Care	445,000,000.00	8,000,000.00	630,000,000.00

**3.B Expenditure by Economic Classification**

Table 12: Total Expenditure by Economic Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b><u>2</u></b>	<b><u>EXPENDITURES</u></b>	<b><u>7,027,913,371.61</u></b>	<b><u>2,437,372,853.60</u></b>	<b><u>15,160,869,974.00</u></b>
<b><u>21</u></b>	<b><u>PERSONNEL COSTS</u></b>	<b><u>1,964,555,479.66</u></b>	<b><u>1,473,407,608.60</u></b>	<b><u>2,711,070,150.00</u></b>
<b><u>2101</u></b>	<b><u>SALARY</u></b>	<b><u>1,964,555,479.66</u></b>	<b><u>1,473,407,608.60</u></b>	<b><u>2,314,070,150.00</u></b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,314,070,150.00</b>
21010101	Consolidated Salary	1,964,555,479.66	1,473,407,608.60	2,314,070,150.00
<b><u>2103</u></b>	<b><u>SOCIAL BENEFITS</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>397,000,000.00</u></b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>-</b>	<b>-</b>	<b>397,000,000.00</b>
21030101	Gratuity	-	-	120,000,000.00
21030102	Pension	-	-	277,000,000.00
<b><u>22</u></b>	<b><u>OTHER RECURRENT COSTS</u></b>	<b><u>1,357,357,891.95</u></b>	<b><u>500,750,224.00</u></b>	<b><u>3,874,799,824.00</u></b>
<b><u>2202</u></b>	<b><u>OVERHEAD COSTS</u></b>	<b><u>1,138,757,891.95</u></b>	<b><u>411,243,114.00</u></b>	<b><u>2,432,799,824.00</u></b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>31,100,000.00</b>	<b>11,760,000.00</b>	<b>47,400,000.00</b>
22020101	Local Transport & Traveling - Training	13,500,000.00	10,060,000.00	32,200,000.00
22020102	Local Transport & Traveling - Others	17,600,000.00	1,700,000.00	15,200,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>7,200,000.00</b>	<b>7,690,000.00</b>	<b>40,200,000.00</b>
22020201	Electricity Charges	200,000.00	200,000.00	4,200,000.00
22020202	Telephone Charges	2,100,000.00	2,380,000.00	9,200,000.00
22020211	Other Utility Charges	4,900,000.00	5,110,000.00	26,800,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>29,700,000.00</b>	<b>19,162,110.00</b>	<b>59,600,000.00</b>
22020301	Office Stationaries/Computer Consumables	14,300,000.00	10,692,110.00	30,800,000.00
22020305	Printing of Non-Security Documents	13,800,000.00	7,120,000.00	22,800,000.00
22020307	Drugs/Laboratory/Medical Supplies	800,000.00	600,000.00	2,400,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	750,000.00	3,600,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>33,800,000.00</b>	<b>13,825,000.00</b>	<b>73,500,000.00</b>
22020401	Maintenance of Motor Vehicle	11,200,000.00	1,200,000.00	13,600,000.00
22020402	Maintenance of Office Furniture	8,400,000.00	3,750,000.00	26,100,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,800,000.00	6,700,000.00	27,000,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	500,000.00	1,400,000.00
22020405	Maintenance of Plants/Generators	500,000.00	325,000.00	1,400,000.00
22020406	Other Maintenance Services	400,000.00	350,000.00	1,200,000.00
22020410	Maintenance of Street Lightings	1,000,000.00	1,000,000.00	2,800,000.00
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>259,000,000.00</b>	<b>11,050,000.00</b>	<b>239,500,263.00</b>
22020501	Local Training	259,000,000.00	11,050,000.00	239,500,263.00
<b>220206</b>	<b>OTHER SERVICES- GENERAL</b>	<b>15,000,000.00</b>	<b>4,511,036.00</b>	<b>25,000,000.00</b>
22020605	Cleaning & Fumigation Services	15,000,000.00	4,511,036.00	25,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>14,800,000.00</b>	<b>9,690,000.00</b>	<b>31,200,000.00</b>
22020701	Financial Consulting	3,400,000.00	3,090,000.00	11,800,000.00
22020702	Information Technology Consulting	500,000.00	400,000.00	2,400,000.00
22020704	Engineering Services	300,000.00	250,000.00	600,000.00
22020706	Surveying Services	10,600,000.00	5,950,000.00	16,400,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,300,000.00</b>	<b>3,132,000.00</b>	<b>3,200,000.00</b>
22020901	Bank Charges (other than Interest)	1,300,000.00	3,132,000.00	3,200,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>746,857,891.95</b>	<b>330,422,968.00</b>	<b>1,913,199,561.00</b>
22021001	Refreshment & Meals	11,300,000.00	5,350,000.00	22,200,000.00
22021007	Welfare Packages	9,500,000.00	3,890,000.00	19,500,000.00
22021015	Monitoring and Evaluation	5,000,000.00	-	60,000,000.00
22021017	Tuition, Registration & Exam Fees	70,000,000.00	46,596,823.00	230,000,000.00
22021041	Miscellaneous/Contingency	651,057,891.95	274,586,145.00	1,566,499,561.00
22021044	Advocacy, Enlightenment & Campaign	-	-	15,000,000.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>193,600,000.00</b>	<b>82,030,000.00</b>	<b>1,392,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>193,600,000.00</b>	<b>82,030,000.00</b>	<b>1,392,000,000.00</b>
22040101	Grants to Other Governments	8,000,000.00	1,030,000.00	2,000,000.00
22040109	Grants to Communities/NGOs	185,600,000.00	81,000,000.00	940,000,000.00
22040111	Contribution to Traditional Councils	-	-	450,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>25,000,000.00</b>	<b>7,477,110.00</b>	<b>50,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>25,000,000.00</b>	<b>7,477,110.00</b>	<b>50,000,000.00</b>
22050106	Agricultural Inputs Subsidy	25,000,000.00	7,477,110.00	50,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>898,500,000.00</b>	<b>34,890,000.00</b>	<b>1,695,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>898,500,000.00</b>	<b>34,890,000.00</b>	<b>1,695,000,000.00</b>
23010101	Purchase / Acquisition of Land	40,000,000.00	27,000,000.00	250,000,000.00
23010104	Purchase of Motor Cycles	-	-	20,000,000.00
23010105	Purchase of Motor Vehicles	-	-	200,000,000.00
23010108	Purchase of Buses	80,000,000.00	-	20,000,000.00
23010112	Purchase of Office Furniture and Fittings	60,000,000.00	-	200,000,000.00
23010113	Purchase of Computers and Accessories	2,500,000.00	-	5,000,000.00
23010119	Purchase of Power Generating Set	450,000,000.00	-	100,000,000.00
23010122	Purchase of Health / Medical Equipment	45,000,000.00	-	90,000,000.00
23010123	Purchase of Fire Fighting Equipment	16,000,000.00	-	10,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	10,000,000.00	4,000,000.00	100,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	5,000,000.00	-	20,000,000.00
23010127	Purchase of Agricultural Equipment	70,000,000.00	-	300,000,000.00
23010128	Purchase of Security Equipment	40,000,000.00	-	300,000,000.00
23010139	Purchase of Ambulance	5,000,000.00	-	70,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	60,000,000.00	3,890,000.00	5,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	15,000,000.00	-	5,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>1,991,000,000.00</b>	<b>50,121,940.00</b>	<b>3,730,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER</b>	<b>1,991,000,000.00</b>	<b>50,121,940.00</b>	<b>3,730,000,000.00</b>
23020101	Construction/ Provision of Office Buildings	-	-	100,000,000.00
23020103	Construction/ Provision of Electricity	30,000,000.00	-	335,000,000.00
23020105	Construction/ Provision of Water Facilities	400,000,000.00	-	1,270,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	75,000,000.00	-	370,000,000.00
23020107	Construction/ Provision of Public Schools	50,000,000.00	-	100,000,000.00
23020114	Construction/ Provision of Roads & Bridges	650,000,000.00	-	-
23020118	Construction/ Provision of Infrastructure	190,000,000.00	-	60,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020123	Construction/ Provision of Traffic / Street Lights	-	-	50,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	-	-	50,000,000.00
23020125	Construction/ Provision of Power Generating Plants	69,000,000.00	4,596,200.00	150,000,000.00
23020128	Construction/ Provision of Other Buildings	30,000,000.00	-	40,000,000.00
23020130	Construction/ Provision of Culverts	390,000,000.00	10,900,000.00	800,000,000.00
23020131	Construction/ Provision of Road Signs	-	-	50,000,000.00
23020132	Construction/ Provision of Skill/Vocational/Development Centre	97,000,000.00	-	45,000,000.00
23020134	Construction/ Provision of Stores	-	-	200,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	34,625,740.00	100,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	10,000,000.00	-	-
23020143	Construction/ Provision of Refuse Collection/Waste Disposal Site	-	-	10,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>806,500,000.00</b>	<b>378,203,081.00</b>	<b>3,140,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>806,500,000.00</b>	<b>378,203,081.00</b>	<b>3,140,000,000.00</b>
23030104	Rehabilitation/ Repairs of Water Facilities	280,000,000.00	112,850,000.00	630,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	130,000,000.00	8,000,000.00	50,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	-	-	400,000,000.00
23030112	Rehabilitation/ Repairs of Agricultural Facilities	8,000,000.00	-	50,000,000.00
23030113	Rehabilitation/ Repairs of Roads	7,000,000.00	-	1,500,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	241,500,000.00	71,487,167.00	300,000,000.00
23030124	Rehabilitation/ Repairs of Markets/ Parks	100,000,000.00	185,865,914.00	50,000,000.00
23030131	Rehabilitation/ Repairs of Heavy-Duty Plants & Machinery	40,000,000.00	-	10,000,000.00
23030135	Rehabilitation/ Repairs of Other Infrastructure	-	-	150,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
23040101	Tree Planting	10,000,000.00	-	10,000,000.00

### 3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

#### 235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>7,027,913,371.61</i></b>	<b><i>2,437,372,853.60</i></b>	<b><i>15,160,869,974.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,267,608,127.23</b>	<b>1,221,349,083.40</b>	<b>3,907,258,236.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>1,118,851,549.23</b>	<b>691,657,301.90</b>	<b>2,444,017,973.00</b>
70111	Executive and Legislative Organs	146,790,278.52	115,257,708.90	157,662,412.00
70112	Financial and Fiscal Affairs	972,061,270.71	576,399,593.00	2,286,355,561.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,148,756,578.00</b>	<b>529,691,781.50</b>	<b>1,463,240,263.00</b>
70131	General Personnel Services	778,764,203.00	261,567,500.00	1,214,840,000.00
70132	Overall Planning and Statistical Services	70,267,970.00	40,880,977.50	87,200,263.00
70133	Other General Services	299,724,405.00	227,243,304.00	161,200,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>16,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70321	Fire Protection Services	16,000,000.00	-	10,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,555,645,431.00</b>	<b>288,936,269.00</b>	<b>4,157,374,436.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>576,518,747.00</b>	<b>148,147,206.00</b>	<b>1,031,461,436.00</b>
70421	Agriculture	566,518,747.00	148,147,206.00	1,021,461,436.00
70422	Forestry	10,000,000.00	-	10,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
70435	Electricity	159,000,000.00	8,486,200.00	490,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>805,126,684.00</b>	<b>132,302,863.00</b>	<b>2,630,913,000.00</b>
70443	Construction	805,126,684.00	132,302,863.00	2,630,913,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>15,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
70461	Communication	15,000,000.00	-	5,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
70511	Waste Management	390,000,000.00	10,900,000.00	800,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Expenditure by Function**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,185,000,000.00</b>	<b>112,850,000.00</b>	<b>2,715,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>25,000,000.00</b>	<b>-</b>	<b>565,000,000.00</b>
70621	Community Development	25,000,000.00	-	565,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,150,000,000.00</b>
70631	Water Supply	1,160,000,000.00	112,850,000.00	2,150,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
70741	Public Health Services	1,111,462,483.00	483,062,862.00	1,091,313,564.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>39,746,915.00</b>	<b>28,902,186.20</b>	<b>409,061,436.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>39,746,915.00</b>	<b>28,902,186.20</b>	<b>389,061,436.00</b>
70821	Cultural Services	39,746,915.00	28,902,186.20	389,061,436.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>-</b>	<b>-</b>	<b>20,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	-	-	20,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
70912	Primary Education	462,450,415.38	291,372,453.00	1,673,862,302.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>397,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>-</b>	<b>397,000,000.00</b>
71021	Old Age	-	-	397,000,000.00

Table 14: Personnel Expenditure by Functional Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Personnel Expenditure</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,711,070,150.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>816,750,235.28</b>	<b>612,562,676.40</b>	<b>474,758,412.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>220,893,657.28</b>	<b>165,670,242.90</b>	<b>300,558,412.00</b>
70111	Executive and Legislative Organs	117,990,278.52	88,492,708.90	54,802,412.00
70112	Financial and Fiscal Affairs	102,903,378.76	77,177,534.00	245,756,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>595,856,578.00</b>	<b>446,892,433.50</b>	<b>174,200,000.00</b>
70131	General Personnel Services	258,464,203.00	193,848,152.00	36,000,000.00
70132	Overall Planning and Statistical Services	49,267,970.00	36,950,977.50	2,200,000.00
70133	Other General Services	288,124,405.00	216,093,304.00	136,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>257,245,431.00</b>	<b>192,934,073.00</b>	<b>419,574,436.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>172,918,747.00</b>	<b>129,689,060.00</b>	<b>209,761,436.00</b>
70421	Agriculture	172,918,747.00	129,689,060.00	209,761,436.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>84,326,684.00</b>	<b>63,245,013.00</b>	<b>209,813,000.00</b>
70443	Construction	84,326,684.00	63,245,013.00	209,813,000.00
<b>707</b>	<b>HEALTH</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
70741	Public Health Services	558,562,483.00	418,912,862.00	400,613,564.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>32,746,915.00</b>	<b>24,560,186.20</b>	<b>369,761,436.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>32,746,915.00</b>	<b>24,560,186.20</b>	<b>369,761,436.00</b>
70821	Cultural Services	32,746,915.00	24,560,186.20	369,761,436.00
<b>709</b>	<b>EDUCATION</b>	<b>299,250,415.38</b>	<b>224,437,811.00</b>	<b>649,362,302.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>299,250,415.38</b>	<b>224,437,811.00</b>	<b>649,362,302.00</b>
70912	Primary Education	299,250,415.38	224,437,811.00	649,362,302.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>397,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	-	-	<b>397,000,000.00</b>
71021	Old Age	-	-	397,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Other Recurrent Expenditure</i></b>	<b><i>1,357,357,891.95</i></b>	<b><i>500,750,224.00</i></b>	<b><i>3,874,799,824.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>981,857,891.95</b>	<b>365,811,145.00</b>	<b>2,057,499,824.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>697,957,891.95</b>	<b>340,121,145.00</b>	<b>1,723,459,561.00</b>
70111	Executive and Legislative Organs	28,800,000.00	26,765,000.00	102,860,000.00
70112	Financial and Fiscal Affairs	669,157,891.95	313,356,145.00	1,620,599,561.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>283,900,000.00</b>	<b>25,690,000.00</b>	<b>334,040,263.00</b>
70131	General Personnel Services	253,800,000.00	10,610,000.00	228,840,000.00
70132	Overall Planning and Statistical Services	18,500,000.00	3,930,000.00	80,000,263.00
70133	Other General Services	11,600,000.00	11,150,000.00	25,200,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>162,400,000.00</b>	<b>25,890,256.00</b>	<b>807,800,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>138,600,000.00</b>	<b>18,458,146.00</b>	<b>336,700,000.00</b>
70421	Agriculture	138,600,000.00	18,458,146.00	336,700,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>23,800,000.00</b>	<b>7,432,110.00</b>	<b>471,100,000.00</b>
70443	Construction	23,800,000.00	7,432,110.00	471,100,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>20,000,000.00</b>	<b>-</b>	<b>655,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>20,000,000.00</b>	<b>-</b>	<b>545,000,000.00</b>
70621	Community Development	20,000,000.00	-	545,000,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>-</b>	<b>-</b>	<b>110,000,000.00</b>
70631	Water Supply	-	-	110,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
70741	Public Health Services	107,900,000.00	56,150,000.00	60,700,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>7,000,000.00</b>	<b>4,342,000.00</b>	<b>19,300,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>7,000,000.00</b>	<b>4,342,000.00</b>	<b>19,300,000.00</b>
70821	Cultural Services	7,000,000.00	4,342,000.00	19,300,000.00
<b>709</b>	<b>EDUCATION</b>	<b>78,200,000.00</b>	<b>48,556,823.00</b>	<b>274,500,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>78,200,000.00</b>	<b>48,556,823.00</b>	<b>274,500,000.00</b>
70912	Primary Education	78,200,000.00	48,556,823.00	274,500,000.00

Table 16: Capital Expenditure by Functional Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>469,000,000.00</b>	<b>242,975,262.00</b>	<b>1,375,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>200,000,000.00</b>	<b>185,865,914.00</b>	<b>420,000,000.00</b>
70112	Financial and Fiscal Affairs	200,000,000.00	185,865,914.00	420,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>269,000,000.00</b>	<b>57,109,348.00</b>	<b>955,000,000.00</b>
70131	General Personnel Services	266,500,000.00	57,109,348.00	950,000,000.00
70132	Overall Planning and Statistical Services	2,500,000.00	-	5,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>16,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70321	Fire Protection Services	16,000,000.00	-	10,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,136,000,000.00</b>	<b>70,111,940.00</b>	<b>2,930,000,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>265,000,000.00</b>	<b>-</b>	<b>485,000,000.00</b>
70421	Agriculture	255,000,000.00	-	475,000,000.00
70422	Forestry	10,000,000.00	-	10,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
70435	Electricity	159,000,000.00	8,486,200.00	490,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>697,000,000.00</b>	<b>61,625,740.00</b>	<b>1,950,000,000.00</b>
70443	Construction	697,000,000.00	61,625,740.00	1,950,000,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>15,000,000.00</b>	<b>-</b>	<b>5,000,000.00</b>
70461	Communication	15,000,000.00	-	5,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
70511	Waste Management	390,000,000.00	10,900,000.00	800,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>1,165,000,000.00</b>	<b>112,850,000.00</b>	<b>2,060,000,000.00</b>
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>5,000,000.00</b>	<b>-</b>	<b>20,000,000.00</b>
70621	Community Development	5,000,000.00	-	20,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,040,000,000.00</b>
70631	Water Supply	1,160,000,000.00	112,850,000.00	2,040,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>445,000,000.00</b>	<b>8,000,000.00</b>	<b>630,000,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>445,000,000.00</b>	<b>8,000,000.00</b>	<b>630,000,000.00</b>
70741	Public Health Services	445,000,000.00	8,000,000.00	630,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	-	-	<b>20,000,000.00</b>
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	-	-	<b>20,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	-	-	20,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>85,000,000.00</b>	<b>18,377,819.00</b>	<b>750,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>85,000,000.00</b>	<b>18,377,819.00</b>	<b>750,000,000.00</b>
70912	Primary Education	85,000,000.00	18,377,819.00	750,000,000.00

### 3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

#### 235205 - FUNE Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>235</b>	<b>YOBE STATE</b>	<b>7,027,913,371.61</b>	<b>2,437,372,853.60</b>	<b>15,160,869,974.00</b>
<b>2352</b>	<b>YOBE SOUTH</b>	<b>7,027,913,371.61</b>	<b>2,437,372,853.60</b>	<b>15,160,869,974.00</b>
<b>235205</b>	<b>FUNE</b>	<b>7,027,913,371.61</b>	<b>2,437,372,853.60</b>	<b>15,160,869,974.00</b>
23520504	Damagum Town	500,000,000.00	71,487,167.00	965,000,000.00
23520510	Jajere/Banellewa/Babbare	130,000,000.00	8,000,000.00	50,000,000.00
23520597	Fune - LG Wide	6,397,913,371.61	2,357,885,686.60	14,145,869,974.00

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

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,711,070,150.00</b>
<b>2352</b>	<b>YOBE SOUTH</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,711,070,150.00</b>
<b>235205</b>	<b>FUNE</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,711,070,150.00</b>
23520597	Fune - LG Wide	1,964,555,479.66	1,473,407,608.60	2,711,070,150.00

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

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>1,357,357,891.95</b>	<b>500,750,224.00</b>	<b>3,874,799,824.00</b>
<b>2352</b>	<b>YOBE SOUTH</b>	<b>1,357,357,891.95</b>	<b>500,750,224.00</b>	<b>3,874,799,824.00</b>
<b>235205</b>	<b>FUNE</b>	<b>1,357,357,891.95</b>	<b>500,750,224.00</b>	<b>3,874,799,824.00</b>
23520597	Fune - LG Wide	1,357,357,891.95	500,750,224.00	3,874,799,824.00

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

**235205 - FUNE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>235</b>	<b>YOBE STATE</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>2352</b>	<b>YOBE SOUTH</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>235205</b>	<b>FUNE</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
23520504	Damagum Town	500,000,000.00	71,487,167.00	965,000,000.00
23520510	Jajere/Banellewa/Babbare	130,000,000.00	8,000,000.00	50,000,000.00
23520597	Fune - LG Wide	3,076,000,000.00	383,727,854.00	7,560,000,000.00

### 3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

<b>235205 - FUNE Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>7,027,913,371.61</b>	<b>2,437,372,853.60</b>	<b>15,160,869,974.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>576,518,747.00</b>	<b>148,147,206.00</b>	<b>1,031,461,436.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>456,518,747.00</b>	<b>148,147,206.00</b>	<b>911,461,436.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	456,518,747.00	148,147,206.00	911,461,436.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>30,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
010203	Poultry, pig, and micro livestock production	15,000,000.00	-	40,000,000.00
010205	Animal Health and Livestock Diseases Management	15,000,000.00	-	20,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>60,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	60,000,000.00	-	40,000,000.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture)</b>	<b>20,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
010501	Commercial aquaculture development (fish production, feed mills	20,000,000.00	-	10,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preserva</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
010601	Forest regeneration and conservation	10,000,000.00	-	10,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>54,746,915.00</b>	<b>28,902,186.20</b>	<b>414,061,436.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>54,746,915.00</b>	<b>28,902,186.20</b>	<b>414,061,436.00</b>
021001	Societal Re-orientation - General	54,746,915.00	28,902,186.20	414,061,436.00
<b>04</b>	<b>HEALTH</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>921,462,483.00</b>	<b>475,062,862.00</b>	<b>691,313,564.00</b>
040301	Reproductive, Maternal and Neonatal Health	921,462,483.00	475,062,862.00	691,313,564.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>190,000,000.00</b>	<b>8,000,000.00</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	190,000,000.00	8,000,000.00	400,000,000.00
<b>05</b>	<b>EDUCATION</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>402,450,415.38</b>	<b>287,372,453.00</b>	<b>1,073,862,302.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	402,450,415.38	287,372,453.00	1,073,862,302.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>100,000,000.00</b>
050402	Instructional and learning materials	10,000,000.00	4,000,000.00	100,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>50,000,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	-	500,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>41,000,000.00</b>	<b>-</b>	<b>575,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>41,000,000.00</b>	<b>-</b>	<b>575,000,000.00</b>
061001	Housing and Urban Development - General	41,000,000.00	-	575,000,000.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
091001	Environmental Improvement - General	390,000,000.00	10,900,000.00	800,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,150,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,150,000,000.00</b>
101001	Water Resources and Rural Deve - General	1,160,000,000.00	112,850,000.00	2,150,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>2,267,608,127.23</b>	<b>1,221,349,083.40</b>	<b>3,907,258,236.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>2,267,608,127.23</b>	<b>1,221,349,083.40</b>	<b>3,907,258,236.00</b>
131001	Reform of Government and Governance - General	2,267,608,127.23	1,221,349,083.40	3,907,258,236.00
<b>14</b>	<b>POWER</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
141001	Power - General	159,000,000.00	8,486,200.00	490,000,000.00
<b>17</b>	<b>ROAD</b>	<b>805,126,684.00</b>	<b>132,302,863.00</b>	<b>2,630,913,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>805,126,684.00</b>	<b>132,302,863.00</b>	<b>2,630,913,000.00</b>
171001	Road - General	805,126,684.00	132,302,863.00	2,630,913,000.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>397,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>397,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	277,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 22: Personnel Expenditure by Programme Classification

**235205 - FUNE Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)**

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,964,555,479.66</b>	<b>1,473,407,608.60</b>	<b>2,711,070,150.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>172,918,747.00</b>	<b>129,689,060.00</b>	<b>209,761,436.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>172,918,747.00</b>	<b>129,689,060.00</b>	<b>209,761,436.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	172,918,747.00	129,689,060.00	209,761,436.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>32,746,915.00</b>	<b>24,560,186.20</b>	<b>369,761,436.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>32,746,915.00</b>	<b>24,560,186.20</b>	<b>369,761,436.00</b>
021001	Societal Re-orientation - General	32,746,915.00	24,560,186.20	369,761,436.00
<b>04</b>	<b>HEALTH</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
040301	Reproductive, Maternal and Neonatal Health	558,562,483.00	418,912,862.00	400,613,564.00
<b>05</b>	<b>EDUCATION</b>	<b>299,250,415.38</b>	<b>224,437,811.00</b>	<b>649,362,302.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>299,250,415.38</b>	<b>224,437,811.00</b>	<b>649,362,302.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	299,250,415.38	224,437,811.00	649,362,302.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>816,750,235.28</b>	<b>612,562,676.40</b>	<b>474,758,412.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>816,750,235.28</b>	<b>612,562,676.40</b>	<b>474,758,412.00</b>
131001	Reform of Government and Governance - General	816,750,235.28	612,562,676.40	474,758,412.00
<b>17</b>	<b>ROAD</b>	<b>84,326,684.00</b>	<b>63,245,013.00</b>	<b>209,813,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>84,326,684.00</b>	<b>63,245,013.00</b>	<b>209,813,000.00</b>
171001	Road - General	84,326,684.00	63,245,013.00	209,813,000.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>397,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	-	-	<b>397,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	277,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

**235205 - FUNE Local Government, Yobe State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b><u>1,357,357,891.95</u></b>	<b><u>500,750,224.00</u></b>	<b><u>3,874,799,824.00</u></b>
<b>01</b>	<b>AGRICULTURE</b>	<b>138,600,000.00</b>	<b>18,458,146.00</b>	<b>336,700,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>78,600,000.00</b>	<b>18,458,146.00</b>	<b>296,700,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	78,600,000.00	18,458,146.00	296,700,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>60,000,000.00</b>	<b>-</b>	<b>40,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	60,000,000.00	-	40,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>7,000,000.00</b>	<b>4,342,000.00</b>	<b>19,300,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>7,000,000.00</b>	<b>4,342,000.00</b>	<b>19,300,000.00</b>
021001	Societal Re-orientation - General	7,000,000.00	4,342,000.00	19,300,000.00
<b>04</b>	<b>HEALTH</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	107,900,000.00	56,150,000.00	60,700,000.00
<b>05</b>	<b>EDUCATION</b>	<b>78,200,000.00</b>	<b>48,556,823.00</b>	<b>274,500,000.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>78,200,000.00</b>	<b>48,556,823.00</b>	<b>274,500,000.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	78,200,000.00	48,556,823.00	274,500,000.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>20,000,000.00</b>	<b>-</b>	<b>545,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>20,000,000.00</b>	<b>-</b>	<b>545,000,000.00</b>
061001	Housing and Urban Development - General	20,000,000.00	-	545,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>110,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>-</b>	<b>-</b>	<b>110,000,000.00</b>
101001	Water Resources and Rural Deve - General	-	-	110,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>981,857,891.95</b>	<b>365,811,145.00</b>	<b>2,057,499,824.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>981,857,891.95</b>	<b>365,811,145.00</b>	<b>2,057,499,824.00</b>
131001	Reform of Government and Governance - General	981,857,891.95	365,811,145.00	2,057,499,824.00
<b>17</b>	<b>ROAD</b>	<b>23,800,000.00</b>	<b>7,432,110.00</b>	<b>471,100,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>23,800,000.00</b>	<b>7,432,110.00</b>	<b>471,100,000.00</b>
171001	Road - General	23,800,000.00	7,432,110.00	471,100,000.00

Table 24: Capital Expenditure by Programme Classification

<b>235205 - FUNE Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>265,000,000.00</b>	<b>-</b>	<b>485,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>205,000,000.00</b>	<b>-</b>	<b>405,000,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	205,000,000.00	-	405,000,000.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>30,000,000.00</b>	<b>-</b>	<b>60,000,000.00</b>
010203	Poultry, pig, and micro livestock production	15,000,000.00	-	40,000,000.00
010205	Animal Health and Livestock Diseases Management	15,000,000.00	-	20,000,000.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture)</b>	<b>20,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
010501	Commercial aquaculture development (fish production, feed mills)	20,000,000.00	-	10,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preservation</b>	<b>10,000,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
010601	Forest regeneration and conservation	10,000,000.00	-	10,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>15,000,000.00</b>	<b>-</b>	<b>25,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>15,000,000.00</b>	<b>-</b>	<b>25,000,000.00</b>
021001	Societal Re-orientation - General	15,000,000.00	-	25,000,000.00
<b>04</b>	<b>HEALTH</b>	<b>445,000,000.00</b>	<b>8,000,000.00</b>	<b>630,000,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>255,000,000.00</b>	<b>-</b>	<b>230,000,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	255,000,000.00	-	230,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>190,000,000.00</b>	<b>8,000,000.00</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	190,000,000.00	8,000,000.00	400,000,000.00
<b>05</b>	<b>EDUCATION</b>	<b>85,000,000.00</b>	<b>18,377,819.00</b>	<b>750,000,000.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels</b>	<b>25,000,000.00</b>	<b>14,377,819.00</b>	<b>150,000,000.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	25,000,000.00	14,377,819.00	150,000,000.00
<b>0504</b>	<b>Improved quality of teaching and learning outcomes</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>100,000,000.00</b>
050402	Instructional and learning materials	10,000,000.00	4,000,000.00	100,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>50,000,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	-	500,000,000.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>21,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>21,000,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
061001	Housing and Urban Development - General	21,000,000.00	-	30,000,000.00

**235205 - FUNE Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)**

<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>390,000,000.00</b>	<b>10,900,000.00</b>	<b>800,000,000.00</b>
091001	Environmental Improvement - General	390,000,000.00	10,900,000.00	800,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,040,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>1,160,000,000.00</b>	<b>112,850,000.00</b>	<b>2,040,000,000.00</b>
101001	Water Resources and Rural Deve - General	1,160,000,000.00	112,850,000.00	2,040,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>469,000,000.00</b>	<b>242,975,262.00</b>	<b>1,375,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>469,000,000.00</b>	<b>242,975,262.00</b>	<b>1,375,000,000.00</b>
131001	Reform of Government and Governance - General	469,000,000.00	242,975,262.00	1,375,000,000.00
<b>14</b>	<b>POWER</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>159,000,000.00</b>	<b>8,486,200.00</b>	<b>490,000,000.00</b>
141001	Power - General	159,000,000.00	8,486,200.00	490,000,000.00
<b>17</b>	<b>ROAD</b>	<b>697,000,000.00</b>	<b>61,625,740.00</b>	<b>1,950,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>697,000,000.00</b>	<b>61,625,740.00</b>	<b>1,950,000,000.00</b>
171001	Road - General	697,000,000.00	61,625,740.00	1,950,000,000.00

### 3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235205 - FUNE Local Government, Yobe State - 2026 Budget: Capital Projects

ame	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>ital Expenditure</b>						<b>3,706,000,000.00</b>	<b>463,215,021.00</b>	<b>8,575,000,000.00</b>
Purchases of Utility Vehicle and Cuncils Bus and N60m for Local Government Sanitation pur, office furniture in damagum secretariat	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23520597 - Fune - LG Wide	-	-	200,000,000.00
pur/use of security tools and equip, in LGA	13 - REFORM OF	012500100100 - Director of Personnel Management	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23520504 - Damagum Town	30,000,000.00	-	150,000,000.00
Renov, of secretariat offices	13 - REFORM OF	012500100100 - Director of Personnel Management	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23520597 - Fune - LG Wide	20,000,000.00	-	300,000,000.00
Renov, of kofar hakimin damagum mosque,alh abba mosque,haruna mai kanti mosque	13 - REFORM OF	012500100100 - Director of Personnel Management	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23520504 - Damagum Town	216,500,000.00	57,109,348.00	150,000,000.00
pur,of information gadgets	02 - SOCIETAL RB	012500100600 - Information Unit	23030135 - Rehabilitation/ Repairs of Other	70131 - General Personnel Services	23520504 - Damagum Town	-	-	150,000,000.00
Provision of Motor Cycles for hisbah/related bodies to enable them in there activities	02 - SOCIETAL RB	012500100700 - Social Development, Youth, Sports and	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23520597 - Fune - LG Wide	15,000,000.00	-	5,000,000.00
pur,of sports equip,	06 - HOUSING AN	012500101000 - Community Development Unit	23010104 - Purchase of Motor Cycles	70861 - Recreation, Culture and Religion	23520597 - Fune - LG Wide	-	-	20,000,000.00
pur,of hand ploughmachine,ox plough etc,to farmers in LGA & pur,of tractor to the LGA	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010126 - Purchase of Sporting / Gaming E	70621 - Community Development	23520597 - Fune - LG Wide	5,000,000.00	-	20,000,000.00
contr,of permanent site for vocational trainings	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23520597 - Fune - LG Wide	60,000,000.00	-	300,000,000.00
Renovation of agric stores,equip,dams	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23020132 - Construction/ Provision of Skill/V	70421 - Agriculture	23520597 - Fune - LG Wide	97,000,000.00	-	45,000,000.00
Repairs & Services of tractors	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23030112 - Rehabilitation/ Repairs of Agric	70421 - Agriculture	23520597 - Fune - LG Wide	8,000,000.00	-	50,000,000.00
tree planting in the LGA	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23030131 - Rehabilitation/ Repairs of Heavy	70421 - Agriculture	23520597 - Fune - LG Wide	40,000,000.00	-	10,000,000.00
Purchase of medical supplies for regular animals vaccination in the LGA	01 - AGRICULTUR	021500200200 - Livestock & Veterinary	23040101 - Tree Planting	70422 - Forestry	23520597 - Fune - LG Wide	10,000,000.00	-	10,000,000.00
constr, of vet,clinic in damagum	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010122 - Purchase of Health / Medical Eq	70421 - Agriculture	23520597 - Fune - LG Wide	15,000,000.00	-	40,000,000.00
0	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23520504 - Damagum Town	15,000,000.00	-	20,000,000.00
0	01 - AGRICULTUR	021500200200 - Fisheries Development	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23520597 - Fune - LG Wide	10,000,000.00	-	-
0	01 - AGRICULTUR	021500200200 - Fisheries Development	23020137 - Construction/ Provision of Fish R	70421 - Agriculture	23520597 - Fune - LG Wide	10,000,000.00	-	-
profer waste disposa,clean street,public places,plant care trees,flowers	01 - AGRICULTUR	021500200200 - Fisheries Development	23020143 - Construction/ Provision of Rest R	70421 - Agriculture	23520597 - Fune - LG Wide	-	-	10,000,000.00
pur,of mass transit bus	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23520597 - Fune - LG Wide	80,000,000.00	-	20,000,000.00
0	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010128 - Purchase of Security Equipment	70112 - Financial and Fiscal Affairs	23520597 - Fune - LG Wide	20,000,000.00	-	-
Construction of Micro-finance Bank at Damagum	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020101 - Construction/ Provision of Office	70112 - Financial and Fiscal Affairs	23520504 - Damagum Town	-	-	100,000,000.00
constr,of goat market shed at damagum	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Market	70112 - Financial and Fiscal Affairs	23520504 - Damagum Town	-	-	50,000,000.00
Contrs, of 30 stores shopping complex within the LGA	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020134 - Construction/ Provision of Stores	70112 - Financial and Fiscal Affairs	23520597 - Fune - LG Wide	-	-	200,000,000.00
repairs of market stalls/sheds in the LGA	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23030124 - Rehabilitation/ Repairs of Marke	70112 - Financial and Fiscal Affairs	23520597 - Fune - LG Wide	100,000,000.00	185,865,914.00	50,000,000.00
0	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23520597 - Fune - LG Wide	650,000,000.00	-	-
0	17 - ROAD	023400100100 - Department of Works	23030113 - Rehabilitation/ Repairs of Roads	70443 - Construction	23520597 - Fune - LG Wide	7,000,000.00	-	-
pur,of fire fight,equip, in damagum	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23520504 - Damagum Town	16,000,000.00	-	10,000,000.00
payment for compensation of land within LGA	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23520597 - Fune - LG Wide	40,000,000.00	27,000,000.00	250,000,000.00
prov, of traffic light in damagum dual carriage road	17 - ROAD	023400100600 - Town Country Planning Unit	23020123 - Construction/ Provision of Traffic	70443 - Construction	23520597 - Fune - LG Wide	-	-	50,000,000.00
prov, of road sign in damagum like slow down, U turn,etc,	17 - ROAD	023400100600 - Town Country Planning Unit	23020131 - Construction/ Provision of Road	70443 - Construction	23520504 - Damagum Town	-	-	50,000,000.00
Fending of SHAMKA dispensary and Ngelzama motor park	17 - ROAD	023400100600 - Town Country Planning Unit	23020135 - Construction/ Provision of Perim	70443 - Construction	23520597 - Fune - LG Wide	-	34,625,740.00	100,000,000.00
Repairs of DAURA and NGELSHENGELLE road	17 - ROAD	023400100600 - Town Country Planning Unit	23030113 - Rehabilitation/ Repairs of Roads	70443 - Construction	23520597 - Fune - LG Wide	-	-	1,500,000,000.00
pur,of televisions,calculators,cctv etc to secretariat	14 - POWER	023400200100 - Rural Electrification	23010142 - Purchase of Electrical/Electronic	70435 - Electricity	23520597 - Fune - LG Wide	60,000,000.00	3,890,000.00	5,000,000.00
contr,ext,of power supply to rural areas in the LGA & instl,of solar street light to rural co	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23520597 - Fune - LG Wide	30,000,000.00	-	325,000,000.00
pur,of transformers	14 - POWER	023400200100 - Rural Electrification	23020125 - Construction/ Provision of Powe	70435 - Electricity	23520597 - Fune - LG Wide	69,000,000.00	4,596,200.00	150,000,000.00
0	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23010119 - Purchase of Power Generating S	70631 - Water Supply	23520597 - Fune - LG Wide	450,000,000.00	-	100,000,000.00
Dril, of B/holes WITHIN THE LGA & sinking of cement well within the LGA & prov,of ha	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23520597 - Fune - LG Wide	400,000,000.00	-	1,270,000,000.00
Construction of 'hygen./ toilet at public places	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23020128 - Construction/ Provision of Other	70631 - Water Supply	23520597 - Fune - LG Wide	30,000,000.00	-	40,000,000.00
repairs of water facilities within LGA	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23520597 - Fune - LG Wide	280,000,000.00	112,850,000.00	630,000,000.00
constr,completion of culvert/bridges within the LGA	09 - ENVIRONMEM	023400400100 - Environment Service, Drainage and Cu	23020130 - Construction/ Provision of Culve	70511 - Waste Management	23520597 - Fune - LG Wide	390,000,000.00	10,900,000.00	800,000,000.00
PUR, comp,accessories in damagum secretariat	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010113 - Purchase of Computers and Acc	70512 - Overall Planning and Statistical	23520504 - Damagum Town	2,500,000.00	-	5,000,000.00
Purchases of Intruction/learning Material to pri sch, within LGA	05 - EDUCATION	051700100100 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23520597 - Fune - LG Wide	10,000,000.00	4,000,000.00	100,000,000.00
construction of pri schs within the LGA	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23520597 - Fune - LG Wide	50,000,000.00	-	100,000,000.00
RENOV, OF PRI SCH WITHIN THE LGA	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23520597 - Fune - LG Wide	-	-	400,000,000.00
Renovation of LEA Office in damagum	05 - EDUCATION	051700100100 - Department of Education	23030121 - Rehabilitation/ Repairs of Office	70912 - Primary Education	23520504 - Damagum Town	25,000,000.00	14,377,819.00	150,000,000.00
pur, of office fur, in new dispensaries in the LGA	04 - HEALTH	052100100100 - Department of Health Care	23010112 - Purchase of Office Furniture and	70741 - Public Health Services	23520597 - Fune - LG Wide	30,000,000.00	-	50,000,000.00
pur, of lab,diagnos, treatm,emrg,hospita equips,to hv facilities within LGA	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23520597 - Fune - LG Wide	30,000,000.00	-	50,000,000.00
Pur,of ambulance to phcc damagum	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23520504 - Damagum Town	5,000,000.00	-	70,000,000.00
constr,of qudugurka,gurungu,jajiburawa, communities dispensaries, constr,of bebband	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23520597 - Fune - LG Wide	60,000,000.00	-	350,000,000.00
constr,of multi purpose hall at phcc Damagum	04 - HEALTH	052100100100 - Department of Health Care	23020118 - Construction/ Provision of Infras	70741 - Public Health Services	23520504 - Damagum Town	190,000,000.00	-	60,000,000.00
Renovation of bindigi town dispensary(in jajere B ward)	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23520510 - Jajere/Banellewa/Babbare	130,000,000.00	8,000,000.00	50,000,000.00

### 3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification**

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><u>608,251,715.38</u></b>	<b><u>400,723,427.00</u></b>	<b><u>1,736,600,564.00</u></b>
050000000000	<b>SOCIAL</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
051700000000	<b>DEPARTMENT OF EDUCATION</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
051700100100	Department of Education	608,251,715.38	400,723,427.00	1,736,600,564.00

Table 27: Basic Education Expenditure by Economic Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification**

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b><u>608,251,715.38</u></b>	<b><u>400,723,427.00</u></b>	<b><u>1,736,600,564.00</u></b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b><u>445,051,715.38</u></b>	<b><u>333,788,785.00</u></b>	<b><u>712,100,564.00</u></b>
<b>2101</b>	<b>SALARY</b>	<b><u>445,051,715.38</u></b>	<b><u>333,788,785.00</u></b>	<b><u>712,100,564.00</u></b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b><u>445,051,715.38</u></b>	<b><u>333,788,785.00</u></b>	<b><u>712,100,564.00</u></b>
21010101	Consolidated Salary	445,051,715.38	333,788,785.00	712,100,564.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b><u>78,200,000.00</u></b>	<b><u>48,556,823.00</u></b>	<b><u>274,500,000.00</u></b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b><u>76,200,000.00</u></b>	<b><u>48,556,823.00</u></b>	<b><u>274,500,000.00</u></b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b><u>1,300,000.00</u></b>	<b><u>300,000.00</u></b>	<b><u>2,400,000.00</u></b>
22020101	Local Transport & Traveling - Training	1,300,000.00	300,000.00	2,400,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b><u>600,000.00</u></b>	<b><u>160,000.00</u></b>	<b><u>4,000,000.00</u></b>
22020202	Telephone Charges	500,000.00	100,000.00	1,200,000.00
22020211	Other Utility Charges	100,000.00	60,000.00	2,800,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b><u>1,300,000.00</u></b>	<b><u>300,000.00</u></b>	<b><u>3,000,000.00</u></b>
22020301	Office Stationaries/Computer Consumables	600,000.00	150,000.00	2,000,000.00
22020305	Printing of Non-Security Documents	700,000.00	150,000.00	1,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b><u>1,300,000.00</u></b>	<b><u>300,000.00</u></b>	<b><u>4,800,000.00</u></b>
22020402	Maintenance of Office Furniture	600,000.00	150,000.00	2,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	150,000.00	2,800,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>2,000,000.00</b>
22020501	Local Training	200,000.00	200,000.00	2,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>700,000.00</b>	<b>350,000.00</b>	<b>4,000,000.00</b>
22020701	Financial Consulting	200,000.00	50,000.00	2,000,000.00
22020706	Surveying Services	500,000.00	300,000.00	2,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>300,000.00</b>
22020901	Bank Charges (other than Interest)	100,000.00	50,000.00	300,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>70,700,000.00</b>	<b>46,896,823.00</b>	<b>254,000,000.00</b>
22021001	Refreshment & Meals	400,000.00	150,000.00	2,000,000.00
22021007	Welfare Packages	300,000.00	150,000.00	2,000,000.00
22021015	Monitoring and Evaluation	-	-	10,000,000.00
22021017	Tuition, Registration & Exam Fees	70,000,000.00	46,596,823.00	230,000,000.00
22021044	Advocacy, Enlightenment & Campaign	-	-	10,000,000.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>2,000,000.00</b>	<b>-</b>	<b>-</b>
22040101	Grants to Other Governments	2,000,000.00	-	-
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>85,000,000.00</b>	<b>18,377,819.00</b>	<b>750,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>100,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>100,000,000.00</b>
23010124	Purchase of Teaching / Learning Aid Equipment	10,000,000.00	4,000,000.00	100,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>50,000,000.00</b>	<b>-</b>	<b>100,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>50,000,000.00</b>	<b>-</b>	<b>100,000,000.00</b>
23020107	Construction/ Provision of Public Schools	50,000,000.00	-	100,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>25,000,000.00</b>	<b>14,377,819.00</b>	<b>550,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>25,000,000.00</b>	<b>14,377,819.00</b>	<b>550,000,000.00</b>
23030106	Rehabilitation/ Repairs of Public Schools	-	-	400,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	25,000,000.00	14,377,819.00	150,000,000.00

**Table 28: Basic Education Expenditure by Functional Classification**

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
<b>709</b>	<b>EDUCATION</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>608,251,715.38</b>	<b>400,723,427.00</b>	<b>1,736,600,564.00</b>
70912	Primary Education	608,251,715.38	400,723,427.00	1,736,600,564.00

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

**235205 - FUNE 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
	<b>Total Expenditure</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
<b>05</b>	<b>EDUCATION</b>	<b>462,450,415.38</b>	<b>291,372,453.00</b>	<b>1,673,862,302.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion ra</b>	<b>402,450,415.38</b>	<b>287,372,453.00</b>	<b>1,073,862,302.00</b>
050201	Early Childhood Care, Development and Education (EC	402,450,415.38	287,372,453.00	1,073,862,302.00
<b>0504</b>	<b>Improved quality of teaching and learning outco</b>	<b>10,000,000.00</b>	<b>4,000,000.00</b>	<b>100,000,000.00</b>
050402	Instructional and learning materials	10,000,000.00	4,000,000.00	100,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>50,000,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	-	500,000,000.00

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

**235205 - FUNE 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
	<b>Total Expenditure</b>	<b>712,100,564.00</b>	<b>274,500,000.00</b>	<b>-</b>	<b>986,600,564.00</b>	<b>750,000,000.00</b>	<b>1,736,600,564.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>712,100,564.00</b>	<b>274,500,000.00</b>	<b>-</b>	<b>986,600,564.00</b>	<b>750,000,000.00</b>	<b>1,736,600,564.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATIO</b>	<b>712,100,564.00</b>	<b>274,500,000.00</b>	<b>-</b>	<b>986,600,564.00</b>	<b>750,000,000.00</b>	<b>1,736,600,564.00</b>
051700100100	Department of Education	712,100,564.00	274,500,000.00	-	986,600,564.00	750,000,000.00	1,736,600,564.00

### 3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification**

Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
052100100100	Department of Health Care	1,111,462,483.00	483,062,862.00	1,091,313,564.00

Table 32: Primary Healthcare Expenditure by Economic Classification

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification**

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
<b>2101</b>	<b>SALARY</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>558,562,483.00</b>	<b>418,912,862.00</b>	<b>400,613,564.00</b>
21010101	Consolidated Salary	558,562,483.00	418,912,862.00	400,613,564.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>107,900,000.00</b>	<b>56,150,000.00</b>	<b>60,700,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>7,300,000.00</b>	<b>7,150,000.00</b>	<b>20,700,000.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>2,800,000.00</b>
22020101	Local Transport & Traveling - Training	500,000.00	500,000.00	2,800,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>300,000.00</b>	<b>220,000.00</b>	<b>2,600,000.00</b>
22020202	Telephone Charges	100,000.00	70,000.00	200,000.00
22020211	Other Utility Charges	200,000.00	150,000.00	2,400,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>	<b>2,600,000.00</b>
22020301	Office Stationaries/Computer Consumables	1,200,000.00	1,200,000.00	1,200,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,400,000.00	1,400,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>5,600,000.00</b>
22020402	Maintenance of Office Furniture	400,000.00	400,000.00	2,800,000.00
22020403	Maintenance of Office Building/Residential Qtrs	800,000.00	800,000.00	2,800,000.00

**235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>2,800,000.00</b>
22020501	Local Training	1,500,000.00	1,500,000.00	2,800,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>300,000.00</b>	<b>290,000.00</b>	<b>1,600,000.00</b>
22020701	Financial Consulting	100,000.00	90,000.00	1,000,000.00
22020706	Surveying Services	200,000.00	200,000.00	600,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>300,000.00</b>	<b>250,000.00</b>	<b>300,000.00</b>
22020901	Bank Charges (other than Interest)	300,000.00	250,000.00	300,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>600,000.00</b>	<b>590,000.00</b>	<b>2,400,000.00</b>
22021001	Refreshment & Meals	500,000.00	500,000.00	1,800,000.00
22021007	Welfare Packages	100,000.00	90,000.00	600,000.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>100,600,000.00</b>	<b>49,000,000.00</b>	<b>40,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>100,600,000.00</b>	<b>49,000,000.00</b>	<b>40,000,000.00</b>
22040109	Grants to Communities/NGOs	100,600,000.00	49,000,000.00	40,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>445,000,000.00</b>	<b>8,000,000.00</b>	<b>630,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>65,000,000.00</b>	<b>-</b>	<b>170,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>65,000,000.00</b>	<b>-</b>	<b>170,000,000.00</b>
23010112	Purchase of Office Furniture and Fittings	30,000,000.00	-	50,000,000.00
23010122	Purchase of Health / Medical Equipment	30,000,000.00	-	50,000,000.00
23010139	Purchase of Ambulance	5,000,000.00	-	70,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>250,000,000.00</b>	<b>-</b>	<b>410,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>250,000,000.00</b>	<b>-</b>	<b>410,000,000.00</b>
23020106	Construction/ Provision of Hospitals / Health Centres	60,000,000.00	-	350,000,000.00
23020118	Construction/ Provision of Infrastructure	190,000,000.00	-	60,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>130,000,000.00</b>	<b>8,000,000.00</b>	<b>50,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>130,000,000.00</b>	<b>8,000,000.00</b>	<b>50,000,000.00</b>
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	130,000,000.00	8,000,000.00	50,000,000.00

**Table 33: Primary Healthcare Expenditure by Functional Classification**

<b>235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification</b>				
<b>Code</b>	<b>Function</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b><i>Total Expenditure</i></b>	<b><i>1,111,462,483.00</i></b>	<b><i>483,062,862.00</i></b>	<b><i>1,091,313,564.00</i></b>
<b>707</b>	<b>HEALTH</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
70741	Public Health Services	1,111,462,483.00	483,062,862.00	1,091,313,564.00

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

<b>235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification</b>				
<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b><i>Total Expenditure</i></b>	<b><i>1,111,462,483.00</i></b>	<b><i>483,062,862.00</i></b>	<b><i>1,091,313,564.00</i></b>
<b>04</b>	<b>HEALTH</b>	<b>1,111,462,483.00</b>	<b>483,062,862.00</b>	<b>1,091,313,564.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Packa</b>	<b>921,462,483.00</b>	<b>475,062,862.00</b>	<b>691,313,564.00</b>
040301	Reproductive, Maternal and Neonatal Health	921,462,483.00	475,062,862.00	691,313,564.00
<b>0405</b>	<b>Provision of adequate and modern health infras</b>	<b>190,000,000.00</b>	<b>8,000,000.00</b>	<b>400,000,000.00</b>
040501	Functional Health Facilities	190,000,000.00	8,000,000.00	400,000,000.00

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

<b>235205 - FUNE Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subsidiary)</b>							
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Other Recurrent Expenditure*</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
	<b><i>Total Expenditure</i></b>	<b><i>400,613,564.00</i></b>	<b><i>20,700,000.00</i></b>	<b><i>40,000,000.00</i></b>	<b><i>461,313,564.00</i></b>	<b><i>630,000,000.00</i></b>	<b><i>1,091,313,564.00</i></b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>400,613,564.00</b>	<b>20,700,000.00</b>	<b>40,000,000.00</b>	<b>461,313,564.00</b>	<b>630,000,000.00</b>	<b>1,091,313,564.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>400,613,564.00</b>	<b>20,700,000.00</b>	<b>40,000,000.00</b>	<b>461,313,564.00</b>	<b>630,000,000.00</b>	<b>1,091,313,564.00</b>
052100100100	Department of Health Care	400,613,564.00	20,700,000.00	40,000,000.00	461,313,564.00	630,000,000.00	1,091,313,564.00