



Geidam Local Government, Yobe State

---

# **GEIDAM LOCAL GOVERNMENT 2026 APPROVED BUDGET**

Published: 26/02/2026

## Contents

1	Budget Overview.....	3
2	Revenue Reports.....	7
2.A	Revenue by Administrative Classification .....	7
2.B	Revenue by Economic Classification .....	8
2.C	Capital Receipts.....	11
2.D	Revenue by Fund Classification.....	12
3	Expenditure Reports .....	13
3.A	Expenditure by Administrative Classification.....	13
3.B	Expenditure by Economic Classification.....	18
3.C	Expenditure by Functional Classification .....	22
3.D	Expenditure by Location Classification .....	28
3.E	Expenditure by Programme Classification .....	32
3.F	Capital Expenditure by Project.....	38
3.G	Basic Education Expenditure .....	39
3.H	Primary Healthcare Expenditure.....	42

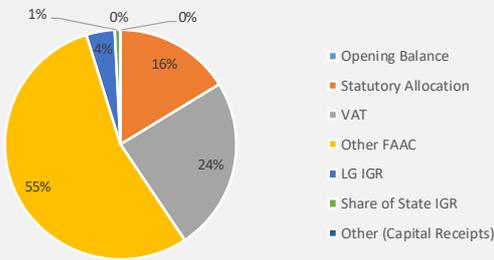
**List of Reports**

Table 1: Budget Overview .....	4
Table 2 Summary Revenue and Expenditure .....	5
Table 3 Expenditure by MDA by Main Economic Classification .....	6
Table 4: Total Revenue by Administrative Classification.....	7
Table 5: Total Revenue by Economic Classification.....	8
Table 6: Capital Receipts by Item .....	11
Table 7: Total Revenue by Fund Classification .....	12
Table 8: Total Expenditure by Administrative Classification .....	13
Table 9: Personnel Expenditure by Administrative Classification .....	15
Table 10: Other Recurrent Expenditure by Administrative Classification.....	16
Table 11: Capital Expenditure by Administrative Classification .....	17
Table 12: Total Expenditure by Economic Classification .....	18
Table 13: Total Expenditure by Functional Classification.....	22
Table 14: Personnel Expenditure by Functional Classification.....	24
Table 15: Other Recurrent Expenditure by Functional Classification .....	25
Table 16: Capital Expenditure by Functional Classification.....	26
Table 17: Total Expenditure by Location Classification.....	28
Table 18: Personnel Expenditure by Location Classification .....	29
Table 19: Other Recurrent Expenditure by Location Classification.....	30
Table 20: Capital Expenditure by Location Classification .....	31
Table 21: Total Expenditure by Programme Classification.....	32
Table 22: Personnel Expenditure by Programme Classification.....	34
Table 23: Other Recurrent Expenditure by Programme Classification .....	35
Table 24: Capital Expenditure by Programme Classification.....	36
Table 25: Capital Expenditure by Project .....	38
Table 26: Basic Education Expenditure by Administrative Classification.....	39
Table 27: Basic Education Expenditure by Economic Classification .....	39
Table 28: Basic Education Expenditure by Functional Classification.....	41
Table 29: Basic Education Expenditure by Programme Classification.....	41
Table 30: Basic Education Expenditure by MDA by Main Economic Classification.....	41
Table 31: Primary Healthcare Expenditure by Administrative Classification .....	42
Table 32: Primary Healthcare Expenditure by Economic Classification .....	42
Table 33: Primary Healthcare Expenditure by Functional Classification.....	44
Table 34: Primary Healthcare Expenditure by Programme Classification.....	44
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification.....	44

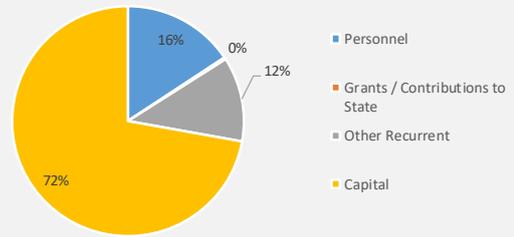
# 1 Budget Overview

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

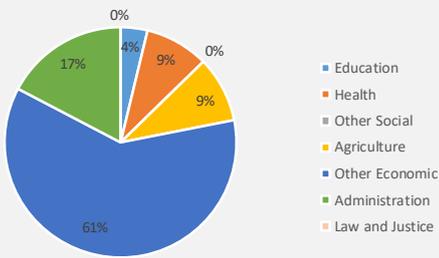
Where is the Money coming from?



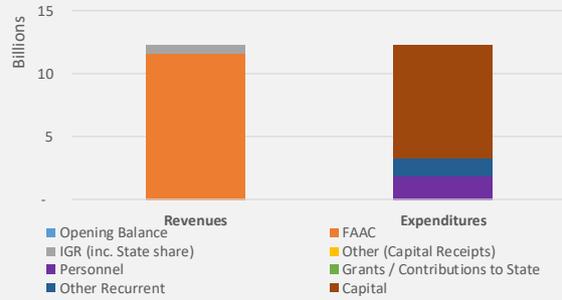
What is the Money being spent On?



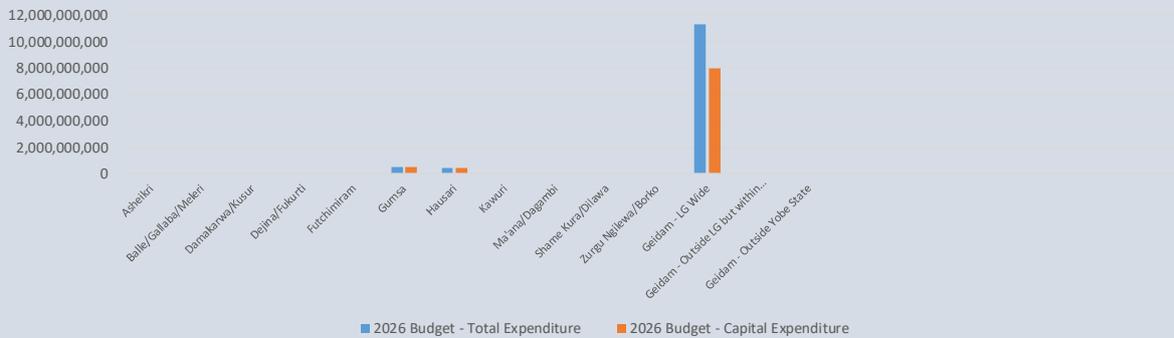
Who is Spending the Money?



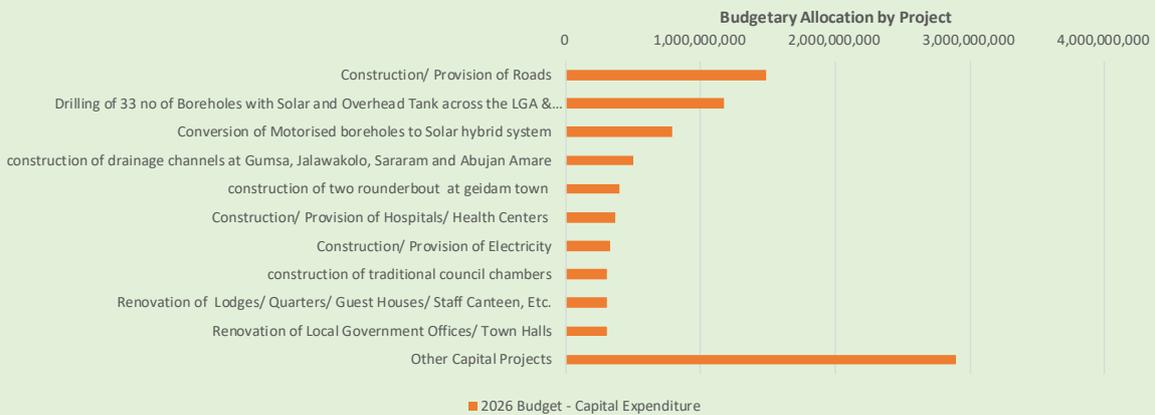
Inflows and Outflows



Where is the Money being Spent?



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



**Table 1: Budget Overview**

Yobe State - GEIDAM Local Government: 2026 Budget Overview (Original Budget)			
<b>Revenue by Economic</b>		<b>2026 Budget</b>	
Opening Balance		-	
Statutory Allocation		1,987,769,525.00	
VAT		2,989,604,624.00	
Other FAAC		6,684,012,501.00	
LG IGR		486,665,109.00	
Share of State IGR		99,219,053.00	
Other (Capital Receipts)		-	
<b>Total Revenue</b>		<b>12,247,270,812.00</b>	
<b>Expenditure by Economic</b>		<b>2026 Budget</b>	
Personnel		1,921,050,654.00	
Grants / Contributions to State		32,132,480.00	
Other Recurrent		1,454,854,520.00	
Capital		8,839,233,158.00	
<b>Total Expenditure</b>		<b>12,247,270,812.00</b>	
<b>Expenditure by Sector</b>		<b>2026 Budget</b>	
Education		462,007,123.00	
Health		1,085,705,019.00	
Other Social		-	
Agriculture		1,133,001,908.00	
Other Economic		7,448,621,964.00	
Administration		2,117,934,798.00	
Law and Justice		-	
<b>Total Expenditure</b>		<b>12,247,270,812.00</b>	
<b>Expenditure by Capital Project (10 Largest Projects)</b>		<b>Capital Expenditure</b>	
Construction/ Provision of Roads		1,490,000,000.00	
Drilling of 33 no of Boreholes with Solar and Overhead Tank across the LGA & Construc		1,170,382,337.00	
Conversion of Motorised boreholes to Solar hybrid system		790,000,000.00	
construction of drainage channels at Gumsa, Jalawakolo, Sararam and Abujan Amare		500,000,000.00	
construction of two rounderbout at geidam town		400,000,000.00	
Construction/ Provision of Hospitals/ Health Centers		364,366,109.00	
Construction/ Provision of Electricity		329,231,687.00	
construction of traditional council chambers		300,000,000.00	
Renovation of Lodges/ Quarters/ Guest Houses/ Staff Canteen, Etc.		300,000,000.00	
Renovation of Local Government Offices/ Town Halls		300,000,000.00	
Other Capital Projects		2,895,253,025.00	
<b>Total</b>		<b>8,839,233,158.00</b>	
<b>Expenditure by Ward</b>		<b>2026 Budget - Total Expenditure</b>	
		<b>Total Expenditure</b>	<b>Capital Expenditure</b>
Asheikri		-	-
Balle/Gallaba/Meleri		-	-
Damakarwa/Kusur		-	-
Dejina/Fukurti		-	-
Futchimiram		-	-
Gumsa		500,000,000.00	500,000,000.00
Hausari		400,000,000.00	400,000,000.00
Kawuri		-	-
Ma'ana/Dagambi		-	-
Shame Kura/Dilawa		-	-
Zurgu Ngilewa/Borko		-	-
Geidam - LG Wide		11,347,270,812.00	7,939,233,158.00
Geidam - Outside LG but within Yobe		-	-
Geidam - Outside Yobe State		-	-
<b>Total</b>		<b>12,247,270,812.00</b>	<b>8,839,233,158.00</b>

Table 2 Summary Revenue and Expenditure

**235106 - GEIDAM 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>5,916,505,760.16</b>	<b>1,447,990,036.09</b>	<b>12,247,270,812.00</b>
11 - GOVERNMENT SHARE OF FAAC	5,583,405,760.16	1,388,099,736.09	11,760,605,703.00
12 - INDEPENDENT REVENUE	333,100,000.00	59,890,300.00	486,665,109.00
<b>Recurrent Expenditure</b>	<b>1,991,226,276.70</b>	<b>1,359,671,999.75</b>	<b>3,408,037,654.00</b>
21 - PERSONNEL COSTS	1,250,000,000.34	870,843,051.75	1,921,050,654.00
22 - OTHER RECURRENT COSTS	741,226,276.36	488,828,948.00	1,486,987,000.00
<b>Transfer to Capital Account</b>	<b>3,925,279,483.46</b>	<b>88,318,036.34</b>	<b>8,839,233,158.00</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>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>Total Revenue (including OB)</b>	<b>5,916,505,760.16</b>	<b>1,447,990,036.09</b>	<b>12,247,270,812.00</b>
<b>Total Expenditure</b>	<b>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>

Table 3 Expenditure by MDA by Main Economic Classification

## 235106 - GEIDAM 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>1,921,050,654.00</b>	<b>1,486,987,000.00</b>	<b>3,408,037,654.00</b>	<b>8,839,233,158.00</b>	<b>12,247,270,812.00</b>
<b>0100000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>487,290,447.00</b>	<b>205,346,360.00</b>	<b>692,636,807.00</b>	<b>1,425,297,991.00</b>	<b>2,117,934,798.00</b>
<b>0111000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>50,782,813.00</b>	<b>79,728,480.00</b>	<b>130,511,293.00</b>	-	<b>130,511,293.00</b>
011100100100	Office of the Chairman	50,782,813.00	79,728,480.00	130,511,293.00	-	130,511,293.00
<b>0112000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>67,647,619.00</b>	<b>10,425,560.00</b>	<b>78,073,179.00</b>	-	<b>78,073,179.00</b>
011200100100	The Council	67,647,619.00	10,425,560.00	78,073,179.00	-	78,073,179.00
<b>0125000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>319,393,347.00</b>	<b>101,761,760.00</b>	<b>421,155,107.00</b>	<b>1,425,297,991.00</b>	<b>1,846,453,098.00</b>
012500100100	Director of Personnel Management	283,710,227.00	96,430,560.00	380,140,787.00	1,385,000,000.00	1,765,140,787.00
012500100600	Information Unit	-	-	-	10,000,000.00	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	30,297,991.00	30,297,991.00
012500100900	Traditional Rulers Unit	35,683,120.00	5,331,200.00	41,014,320.00	-	41,014,320.00
<b>0161000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>49,466,668.00</b>	<b>13,430,560.00</b>	<b>62,897,228.00</b>	-	<b>62,897,228.00</b>
016100100100	Secretary to the Local Government	49,466,668.00	13,430,560.00	62,897,228.00	-	62,897,228.00
<b>0200000000</b>	<b>ECONOMIC SECTOR</b>	<b>808,385,606.00</b>	<b>1,147,574,250.00</b>	<b>1,955,959,856.00</b>	<b>6,625,664,016.00</b>	<b>8,581,623,872.00</b>
<b>0215000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>117,488,236.00</b>	<b>113,463,680.00</b>	<b>230,951,916.00</b>	<b>902,049,992.00</b>	<b>1,133,001,908.00</b>
021500100100	Department of Agriculture & Natural Resources	117,488,236.00	63,463,680.00	180,951,916.00	530,049,992.00	711,001,908.00
021500100200	Forestry Development Unit	-	-	-	120,000,000.00	120,000,000.00
021500200100	Livestock & Veterinary	-	20,000,000.00	20,000,000.00	120,000,000.00	140,000,000.00
021500300400	Home Economic and Manufacturing	-	30,000,000.00	30,000,000.00	132,000,000.00	162,000,000.00
<b>0220000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>387,215,956.00</b>	<b>1,018,448,810.00</b>	<b>1,405,664,766.00</b>	<b>669,000,000.00</b>	<b>2,074,664,766.00</b>
022000100100	Department of Finance & Supplies	387,215,956.00	1,018,448,810.00	1,405,664,766.00	669,000,000.00	2,074,664,766.00
<b>0238000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>119,638,769.00</b>	<b>5,331,200.00</b>	<b>124,969,969.00</b>	-	<b>124,969,969.00</b>
023800100100	Budget, Planning, Research and Statistics	119,638,769.00	5,331,200.00	124,969,969.00	-	124,969,969.00
<b>0234000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>184,042,645.00</b>	<b>10,330,560.00</b>	<b>194,373,205.00</b>	<b>5,054,614,024.00</b>	<b>5,248,987,229.00</b>
023400100100	Department of Works	184,042,645.00	10,330,560.00	194,373,205.00	2,230,000,000.00	2,424,373,205.00
023400100500	Fire Service Unit	-	-	-	15,000,000.00	15,000,000.00
023400200100	Rural Electrification	-	-	-	329,231,687.00	329,231,687.00
023400300100	Water Resource & Water Supply	-	-	-	1,980,382,337.00	1,980,382,337.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	500,000,000.00	500,000,000.00
<b>0500000000</b>	<b>SOCIAL SECTOR</b>	<b>625,374,601.00</b>	<b>134,066,390.00</b>	<b>759,440,991.00</b>	<b>788,271,151.00</b>	<b>1,547,712,142.00</b>
<b>0517000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>326,438,401.00</b>	<b>10,613,680.00</b>	<b>337,052,081.00</b>	<b>124,955,042.00</b>	<b>462,007,123.00</b>
051700100100	Department of Education	326,438,401.00	10,613,680.00	337,052,081.00	124,955,042.00	462,007,123.00
<b>0521000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>298,936,200.00</b>	<b>123,452,710.00</b>	<b>422,388,910.00</b>	<b>663,316,109.00</b>	<b>1,085,705,019.00</b>
052100100100	Department of Health Care	298,936,200.00	123,452,710.00	422,388,910.00	663,316,109.00	1,085,705,019.00

## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

#### 235106 - GEIDAM 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>5,916,505,760.16</i></b>	<b><i>1,447,990,036.09</i></b>	<b><i>12,247,270,812.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>7,500,000.00</b>	<b>500,000.00</b>	<b>7,367,500.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>7,500,000.00</b>	<b>500,000.00</b>	<b>7,367,500.00</b>
012500100100	Director of Personnel Management	7,500,000.00	500,000.00	7,367,500.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>5,905,005,760.16</b>	<b>1,446,660,036.09</b>	<b>12,236,077,062.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>122,500,000.00</b>	<b>24,561,700.00</b>	<b>128,774,991.00</b>
021500100100	Department of Agriculture & Natural Resources	122,500,000.00	24,561,700.00	128,774,991.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>5,716,905,760.16</b>	<b>1,412,139,336.09</b>	<b>12,018,908,810.00</b>
022000100100	Department of Finance & Supplies	5,716,905,760.16	1,412,139,336.09	12,018,908,810.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>65,600,000.00</b>	<b>9,959,000.00</b>	<b>88,393,261.00</b>
023400100100	Department of Works	65,600,000.00	9,959,000.00	88,393,261.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>4,000,000.00</b>	<b>830,000.00</b>	<b>3,826,250.00</b>
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>4,000,000.00</b>	<b>830,000.00</b>	<b>3,826,250.00</b>
052100100100	Department of Health Care	4,000,000.00	830,000.00	3,826,250.00

## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

### 235106 - GEIDAM 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>5,916,505,760.16</b>	<b>1,447,990,036.09</b>	<b>12,247,270,812.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,583,405,760.16</b>	<b>1,388,099,736.09</b>	<b>11,760,605,703.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,583,405,760.16</b>	<b>1,388,099,736.09</b>	<b>11,760,605,703.00</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF STATUTORY ALLOCATION</b>	<b>1,522,401,570.60</b>	<b>1,388,099,736.09</b>	<b>2,086,988,578.00</b>
11010101	Statutory Allocation	1,417,501,462.38	1,388,099,736.09	1,987,769,525.00
11010105	Receipt of Share of State IGR	104,900,108.22	-	99,219,053.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>2,077,802,143.58</b>	<b>-</b>	<b>2,989,604,624.00</b>
11010201	Share of VAT	2,077,802,143.58	-	2,989,604,624.00
<b>110103</b>	<b>OTHER FAAC REVENUES</b>	<b>1,983,202,045.98</b>	<b>-</b>	<b>6,684,012,501.00</b>
11010302	Excess Non-Oil	-	-	654,329,588.00
11010303	Exchange Gain	-	-	756,423,237.00
11010304	Ecological Fund	-	-	521,501,446.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	543,276,654.00
11010399	Other FAAC Distributions	1,983,202,045.98	-	4,208,481,576.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>333,100,000.00</b>	<b>59,890,300.00</b>	<b>486,665,109.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>24,900,000.00</b>	<b>7,831,000.00</b>	<b>24,365,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>24,900,000.00</b>	<b>7,831,000.00</b>	<b>24,365,000.00</b>
12010308	Livestock Tax	22,100,000.00	7,700,500.00	21,702,500.00
12010309	Other Service Taxes	2,800,000.00	130,500.00	2,662,500.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>308,200,000.00</b>	<b>52,059,300.00</b>	<b>462,300,109.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>152,900,000.00</b>	<b>20,473,500.00</b>	<b>144,249,051.00</b>
12020107	Boats & Canoe (Small Craft) Licence	1,900,000.00	-	1,826,250.00
12020111	Bake House Licence	1,600,000.00	480,000.00	1,541,250.00
12020112	Bicycles Licence & Hire Permits	1,200,000.00	10,000.00	1,541,250.00
12020113	Brick Making, etc. Licence	1,500,000.00	500,000.00	1,501,250.00
12020114	Cart Licences	8,600,000.00	-	8,451,250.00

**235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020115	Dane Gun Licences	1,200,000.00	-	1,176,250.00
12020116	Cattle Dealer Licences	10,000,000.00	5,000,000.00	9,776,250.00
12020117	Dried Fish & Meat Licences	14,300,000.00	2,050,000.00	14,001,250.00
12020118	Pet (Dog) Licences	7,500,000.00	-	7,363,750.00
12020120	Hawker's Permits	1,600,000.00	200,000.00	1,563,750.00
12020121	Hunting Permits	1,200,000.00	-	1,121,250.00
12020137	Trade Permit Licences	5,000,000.00	2,320,500.00	4,883,750.00
12020142	Petty Traders Licences	9,000,000.00	382,000.00	8,801,250.00
12020144	Felling and Trees Licences	8,800,000.00	-	8,601,250.00
12020146	Brown Sugar Machine Licences	2,600,000.00	-	2,502,250.00
12020147	Photo Studio Licences	9,200,000.00	150,000.00	9,001,250.00
12020148	Welding Machine Licences	7,500,000.00	200,500.00	7,301,250.00
12020149	Electric (Radio/ Television) Workshop Licences	7,800,000.00	30,000.00	2,001,250.00
12020150	Blacksmith Workshop Licences	2,000,000.00	180,500.00	1,601,250.00
12020151	Wood Making/Carpentry Workshop Licences	1,600,000.00	500,000.00	1,801,250.00
12020160	Registration of Laundries and Dry Cleaners Licences	1,400,000.00	-	1,401,250.00
12020161	Building Materials Licences	1,500,000.00	100,000.00	1,501,250.00
12020162	Surface Tank Kerosene Licences	1,300,000.00	1,300,000.00	1,301,250.00
12020163	Sewing Institute Licences	5,800,000.00	-	5,721,250.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	6,600,000.00	3,200,000.00	6,501,250.00
12020168	Kiosks Licences	1,200,000.00	-	1,136,250.00
12020170	Noise Control Permits	1,200,000.00	-	1,191,250.00
12020172	Cold Room Licences	1,300,000.00	200,000.00	1,251,250.00
12020173	Motorcycle Permits	200,000.00	360,000.00	175,250.00
12020179	Grinding Mill Licences	8,100,000.00	1,110,000.00	7,962,500.00
12020180	Photo Copying, Typing Institute Licences	8,200,000.00	2,000,000.00	8,001,250.00
12020181	Printing Press Licences	12,000,000.00	200,000.00	11,746,551.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>61,700,000.00</b>	<b>13,333,900.00</b>	<b>73,548,250.00</b>
12020427	Tender Fees	1,900,000.00	3,500,000.00	20,901,250.00
12020444	Burial Fees	1,300,000.00	-	1,301,250.00
12020449	Business/Trade Operating Fees	1,500,000.00	1,500,000.00	1,501,250.00
12020451	Timber & Forest Fees	1,700,000.00	23,000.00	1,651,250.00

**235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020460	Building Plan Approval Fees	1,600,000.00	150,000.00	1,601,250.00
12020466	Indigenship Registration Fees	6,300,000.00	500,000.00	6,176,250.00
12020478	Workshop Fees	2,900,000.00	1,470,500.00	2,902,500.00
12020486	Abattoir/Slaughterhouse/Meat Fees	26,800,000.00	3,330,000.00	27,053,750.00
12020488	Refuse Collection and Disposal Fees	8,300,000.00	150,400.00	1,146,250.00
12020489	Pest Control and Disinfectant Fees	1,600,000.00	-	1,601,250.00
12020490	Dispensary and Maternity Fees	1,200,000.00	-	1,138,750.00
12020491	Sand, Granite, Iron Rod Sellers Fees	1,500,000.00	360,000.00	1,501,250.00
12020499	Other Fees	5,100,000.00	2,350,000.00	5,072,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>1,200,000.00</b>	<b>-</b>	<b>1,206,250.00</b>
12020501	Fines/Penalties	1,200,000.00	-	1,206,250.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>8,200,000.00</b>	<b>-</b>	<b>8,001,250.00</b>
12020604	Sales of Stores/Scraps/Unserviceable Items	8,200,000.00	-	8,001,250.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>60,600,000.00</b>	<b>16,544,900.00</b>	<b>222,160,335.00</b>
12020702	Earnings from Laboratory Services	1,200,000.00	350,000.00	1,146,250.00
12020703	Earnings from Hire of Plants & Equipment	10,200,000.00	1,568,000.00	10,001,250.00
12020711	Earnings from Commercial/Industrial Activities	1,400,000.00	350,500.00	1,401,250.00
12020722	Earnings from Cattle Markets	8,700,000.00	5,507,800.00	23,501,250.00
12020724	Earnings from Markets	10,200,000.00	3,000,000.00	76,754,233.00
12020725	Earnings from Motor Parks	10,200,000.00	1,498,600.00	25,001,375.00
12020726	Earnings from Shops and Shopping Centres	4,900,000.00	1,510,000.00	41,801,250.00
12020727	Earnings from Transport Services (Mass Transits)	6,600,000.00	2,410,000.00	35,502,236.00
12020728	Earnings from Tipper, Gragers and Tractors	7,200,000.00	350,000.00	7,051,241.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>1,100,000.00</b>	<b>707,000.00</b>	<b>1,122,448.00</b>
12020802	Rent on Government Offices	1,100,000.00	707,000.00	1,122,448.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>12,300,000.00</b>	<b>1,000,000.00</b>	<b>12,012,525.00</b>
12020908	Ground Rent	12,300,000.00	1,000,000.00	12,012,525.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>10,200,000.00</b>	<b>-</b>	<b>-</b>
12021102	Dividend Received	10,200,000.00	-	-

## 2.C Capital Receipts

Table 6: Capital Receipts by Item

### 235106 - GEIDAM 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

### 235106 - GEIDAM 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>12,247,270,812.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>11,760,605,703.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>11,760,605,703.00</b>
01101	FAAC Direct Allocation	11,760,605,703.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>486,665,109.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>486,665,109.00</b>
02101	Main Envelop - Budgetary Allocation	486,665,109.00

### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

#### 235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>5,858,926,276.70</i></b>	<b><i>2,334,389,351.75</i></b>	<b><i>12,247,270,812.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,308,997,257.23</b>	<b>351,417,277.75</b>	<b>2,117,934,798.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>65,387,710.38</b>	<b>46,842,331.75</b>	<b>130,511,293.00</b>
011100100100	Office of the Chairman	65,387,710.38	46,842,331.75	130,511,293.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>78,747,580.30</b>	<b>58,138,214.00</b>	<b>78,073,179.00</b>
011200100100	The Council	78,747,580.30	58,138,214.00	78,073,179.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>1,104,590,962.46</b>	<b>202,781,731.00</b>	<b>1,846,453,098.00</b>
012500100100	Director of Personnel Management	1,003,161,287.66	161,905,187.00	1,765,140,787.00
012500100600	Information Unit	9,700,000.00	-	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	50,400,000.00	5,000,000.00	30,297,991.00
012500100900	Traditional Rulers Unit	41,329,674.81	35,876,544.00	41,014,320.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>60,271,004.08</b>	<b>43,655,001.00</b>	<b>62,897,228.00</b>
016100100100	Secretary to the Local Government	60,271,004.08	43,655,001.00	62,897,228.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>3,691,171,416.75</b>	<b>1,618,385,964.00</b>	<b>8,581,623,872.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>600,614,193.12</b>	<b>209,153,874.00</b>	<b>1,133,001,908.00</b>
021500100100	Department of Agriculture & Natural Resources	449,214,193.12	155,853,874.00	711,001,908.00
021500100200	Forestry Development Unit	14,500,000.00	15,500,000.00	120,000,000.00
021500200100	Livestock & Veterinary	89,700,000.00	31,300,000.00	140,000,000.00
021500300400	Home Economic and Manufacturing	47,200,000.00	6,500,000.00	162,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>1,078,363,305.86</b>	<b>451,117,725.00</b>	<b>2,074,664,766.00</b>
022000100100	Department of Finance & Supplies	1,078,363,305.86	451,117,725.00	2,074,664,766.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>102,718,386.24</b>	<b>44,252,223.00</b>	<b>124,969,969.00</b>
023800100100	Budget, Planning, Research and Statistics	102,718,386.24	44,252,223.00	124,969,969.00

**235106 - GEIDAM 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>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,909,475,531.53</b>	<b>913,862,142.00</b>	<b>5,248,987,229.00</b>
023400100100	Department of Works	997,675,531.53	96,907,142.00	2,424,373,205.00
023400100500	Fire Service Unit	6,800,000.00	-	15,000,000.00
023400200100	Rural Electrification	96,300,000.00	-	329,231,687.00
023400300100	Water Resource & Water Supply	712,400,000.00	816,955,000.00	1,980,382,337.00
023400400100	Environment Service, Drainage and Culvert	96,300,000.00	-	500,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>858,757,602.72</b>	<b>364,586,110.00</b>	<b>1,547,712,142.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
051700100100	Department of Education	446,746,342.52	252,328,800.00	462,007,123.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
052100100100	Department of Health Care	412,011,260.19	112,257,310.00	1,085,705,019.00

Table 9: Personnel Expenditure by Administrative Classification

**235106 - GEIDAM 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>1,250,000,000.34</i></b>	<b><i>870,843,051.75</i></b>	<b><i>1,921,050,654.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>393,297,257.23</b>	<b>287,392,422.75</b>	<b>487,290,447.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>45,287,710.38</b>	<b>33,422,328.75</b>	<b>50,782,813.00</b>
011100100100	Office of the Chairman	45,287,710.38	33,422,328.75	50,782,813.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>68,747,580.30</b>	<b>50,735,714.00</b>	<b>67,647,619.00</b>
011200100100	The Council	68,747,580.30	50,735,714.00	67,647,619.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>228,990,962.46</b>	<b>166,134,379.00</b>	<b>319,393,347.00</b>
012500100100	Director of Personnel Management	192,761,287.66	142,257,835.00	283,710,227.00
012500100900	Traditional Rulers Unit	36,229,674.81	23,876,544.00	35,683,120.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>50,271,004.08</b>	<b>37,100,001.00</b>	<b>49,466,668.00</b>
016100100100	Secretary to the Local Government	50,271,004.08	37,100,001.00	49,466,668.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>424,445,140.40</b>	<b>273,444,519.00</b>	<b>808,385,606.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>119,314,193.12</b>	<b>88,053,874.00</b>	<b>117,488,236.00</b>
021500100100	Department of Agriculture & Natural Resources	119,314,193.12	88,053,874.00	117,488,236.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>122,137,029.51</b>	<b>90,131,280.00</b>	<b>387,215,956.00</b>
022000100100	Department of Finance & Supplies	122,137,029.51	90,131,280.00	387,215,956.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>97,618,386.24</b>	<b>32,252,223.00</b>	<b>119,638,769.00</b>
023800100100	Budget, Planning, Research and Statistics	97,618,386.24	32,252,223.00	119,638,769.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>85,375,531.53</b>	<b>63,007,142.00</b>	<b>184,042,645.00</b>
023400100100	Department of Works	85,375,531.53	63,007,142.00	184,042,645.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>432,257,602.72</b>	<b>310,006,110.00</b>	<b>625,374,601.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>331,746,342.52</b>	<b>244,828,800.00</b>	<b>326,438,401.00</b>
051700100100	Department of Education	331,746,342.52	244,828,800.00	326,438,401.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
052100100100	Department of Health Care	100,511,260.19	65,177,310.00	298,936,200.00

Table 10: Other Recurrent Expenditure by Administrative Classification

**235106 - GEIDAM 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>741,226,276.36</i></b>	<b><i>488,828,948.00</i></b>	<b><i>1,486,987,000.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>74,500,000.00</b>	<b>46,742,503.00</b>	<b>205,346,360.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>20,100,000.00</b>	<b>13,420,003.00</b>	<b>79,728,480.00</b>
011100100100	Office of the Chairman	20,100,000.00	13,420,003.00	79,728,480.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>10,000,000.00</b>	<b>7,402,500.00</b>	<b>10,425,560.00</b>
011200100100	The Council	10,000,000.00	7,402,500.00	10,425,560.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>34,400,000.00</b>	<b>19,365,000.00</b>	<b>101,761,760.00</b>
012500100100	Director of Personnel Management	29,300,000.00	7,365,000.00	96,430,560.00
012500100900	Traditional Rulers Unit	5,100,000.00	12,000,000.00	5,331,200.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>10,000,000.00</b>	<b>6,555,000.00</b>	<b>13,430,560.00</b>
016100100100	Secretary to the Local Government	10,000,000.00	6,555,000.00	13,430,560.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>646,526,276.36</b>	<b>427,086,445.00</b>	<b>1,147,574,250.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>77,600,000.00</b>	<b>40,000,000.00</b>	<b>113,463,680.00</b>
021500100100	Department of Agriculture & Natural Resources	34,200,000.00	36,000,000.00	63,463,680.00
021500200100	Livestock & Veterinary	14,500,000.00	4,000,000.00	20,000,000.00
021500300400	Home Economic and Manufacturing	28,900,000.00	-	30,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>553,826,276.36</b>	<b>351,086,445.00</b>	<b>1,018,448,810.00</b>
022000100100	Department of Finance & Supplies	553,826,276.36	351,086,445.00	1,018,448,810.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>5,100,000.00</b>	<b>12,000,000.00</b>	<b>5,331,200.00</b>
023800100100	Budget, Planning, Research and Statistics	5,100,000.00	12,000,000.00	5,331,200.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>10,000,000.00</b>	<b>24,000,000.00</b>	<b>10,330,560.00</b>
023400100100	Department of Works	10,000,000.00	24,000,000.00	10,330,560.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>20,200,000.00</b>	<b>15,000,000.00</b>	<b>134,066,390.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
051700100100	Department of Education	10,100,000.00	7,500,000.00	10,613,680.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
052100100100	Department of Health Care	10,100,000.00	7,500,000.00	123,452,710.00

Table 11: Capital Expenditure by Administrative Classification

**235106 - GEIDAM 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><i>Total Capital Expenditure</i></b>	<b><i>3,867,700,000.00</i></b>	<b><i>974,717,352.00</i></b>	<b><i>8,839,233,158.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>841,200,000.00</b>	<b>17,282,352.00</b>	<b>1,425,297,991.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>841,200,000.00</b>	<b>17,282,352.00</b>	<b>1,425,297,991.00</b>
012500100100	Director of Personnel Management	781,100,000.00	12,282,352.00	1,385,000,000.00
012500100600	Information Unit	9,700,000.00	-	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	50,400,000.00	5,000,000.00	30,297,991.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,620,200,000.00</b>	<b>917,855,000.00</b>	<b>6,625,664,016.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>403,700,000.00</b>	<b>81,100,000.00</b>	<b>902,049,992.00</b>
021500100100	Department of Agriculture & Natural Resources	295,700,000.00	31,800,000.00	530,049,992.00
021500100200	Forestry Development Unit	14,500,000.00	15,500,000.00	120,000,000.00
021500200100	Livestock & Veterinary	75,200,000.00	27,300,000.00	120,000,000.00
021500300400	Home Economic and Manufacturing	18,300,000.00	6,500,000.00	132,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>402,400,000.00</b>	<b>9,900,000.00</b>	<b>669,000,000.00</b>
022000100100	Department of Finance & Supplies	402,400,000.00	9,900,000.00	669,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,814,100,000.00</b>	<b>826,855,000.00</b>	<b>5,054,614,024.00</b>
023400100100	Department of Works	902,300,000.00	9,900,000.00	2,230,000,000.00
023400100500	Fire Service Unit	6,800,000.00	-	15,000,000.00
023400200100	Rural Electrification	96,300,000.00	-	329,231,687.00
023400300100	Water Resource & Water Supply	712,400,000.00	816,955,000.00	1,980,382,337.00
023400400100	Environment Service, Drainage and Culvert	96,300,000.00	-	500,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>406,300,000.00</b>	<b>39,580,000.00</b>	<b>788,271,151.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>104,900,000.00</b>	<b>-</b>	<b>124,955,042.00</b>
051700100100	Department of Education	104,900,000.00	-	124,955,042.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>301,400,000.00</b>	<b>39,580,000.00</b>	<b>663,316,109.00</b>
052100100100	Department of Health Care	301,400,000.00	39,580,000.00	663,316,109.00

### 3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

#### 235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,654,050,654.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,654,050,654.00</b>
21010101	Consolidated Salary	1,250,000,000.34	870,843,051.75	1,654,050,654.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>267,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>267,000,000.00</b>
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	177,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>741,226,276.36</b>	<b>488,828,948.00</b>	<b>1,486,987,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>680,226,276.36</b>	<b>479,153,948.00</b>	<b>1,304,854,520.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>16,600,000.00</b>	<b>23,250,000.00</b>	<b>108,012,920.00</b>
22020101	Local Transport & Traveling - Training	15,500,000.00	22,462,500.00	68,064,320.00
22020102	Local Transport & Traveling - Others	1,100,000.00	787,500.00	39,948,600.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>7,400,000.00</b>	<b>10,260,000.00</b>	<b>14,050,520.00</b>
22020201	Electricity Charges	200,000.00	150,000.00	1,233,120.00
22020202	Telephone Charges	2,000,000.00	1,792,500.00	4,248,080.00
22020211	Other Utility Charges	5,200,000.00	8,317,500.00	8,569,320.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>39,100,000.00</b>	<b>33,715,000.00</b>	<b>49,713,030.00</b>
22020301	Office Stationaries/Computer Consumables	12,900,000.00	15,862,500.00	14,527,470.00
22020305	Printing of Non-Security Documents	10,100,000.00	12,690,000.00	12,564,320.00
22020307	Drugs/Laboratory/Medical Supplies	15,300,000.00	4,600,000.00	21,833,120.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	562,500.00	788,120.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>26,500,000.00</b>	<b>29,212,500.00</b>	<b>26,866,130.00</b>
22020401	Maintenance of Motor Vehicle	1,200,000.00	900,000.00	1,233,120.00

**235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22020402	Maintenance of Office Furniture	10,400,000.00	13,672,500.00	10,154,320.00
22020403	Maintenance of Office Building/Residential Qtrs	11,100,000.00	11,790,000.00	11,462,450.00
22020404	Maintenance of Office/IT Equipments	500,000.00	375,000.00	533,120.00
22020405	Maintenance of Plants/Generators	500,000.00	337,500.00	483,120.00
22020406	Other Maintenance Services	1,300,000.00	1,012,500.00	1,533,120.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,125,000.00	1,466,880.00
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>26,900,000.00</b>	<b>10,650,000.00</b>	<b>87,898,080.00</b>
22020501	Local Training	26,900,000.00	10,650,000.00	87,898,080.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>9,200,000.00</b>	<b>9,895,003.00</b>	<b>15,961,760.00</b>
22020701	Financial Consulting	1,900,000.00	1,620,000.00	6,298,080.00
22020702	Information Technology Consulting	1,000,000.00	250,003.00	1,033,120.00
22020704	Engineering Services	300,000.00	225,000.00	333,120.00
22020706	Surveying Services	6,000,000.00	7,800,000.00	8,297,440.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,100,000.00</b>	<b>1,417,500.00</b>	<b>2,453,320.00</b>
22020901	Bank Charges (other than Interest)	1,100,000.00	1,417,500.00	2,453,320.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>553,426,276.36</b>	<b>360,753,945.00</b>	<b>999,898,760.00</b>
22021001	Refreshment & Meals	6,500,000.00	8,100,000.00	10,764,320.00
22021007	Welfare Packages	7,000,000.00	8,692,500.00	11,114,320.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	750,000.00	1,033,120.00
22021041	Miscellaneous/Contingency	538,926,276.36	343,211,445.00	976,987,000.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>41,700,000.00</b>	<b>9,675,000.00</b>	<b>132,132,480.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>41,700,000.00</b>	<b>9,675,000.00</b>	<b>132,132,480.00</b>
22040101	Grants to Other Governments	12,800,000.00	9,675,000.00	32,132,480.00
22040109	Grants to Communities/NGOs	28,900,000.00	-	100,000,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>19,300,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>19,300,000.00</b>	<b>-</b>	<b>50,000,000.00</b>
22050106	Agricultural Inputs Subsidy	19,300,000.00	-	50,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>1,083,300,000.00</b>	<b>93,662,352.00</b>	<b>1,614,297,991.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>1,083,300,000.00</b>	<b>93,662,352.00</b>	<b>1,614,297,991.00</b>
23010105	Purchase of Motor Vehicles	236,800,000.00	12,282,352.00	204,000,000.00

**235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23010107	Purchase of Trucks	189,600,000.00	-	300,000,000.00
23010108	Purchase of Buses	221,300,000.00	-	300,000,000.00
23010112	Purchase of Office Furniture and Fittings	82,500,000.00	13,000,000.00	190,000,000.00
23010113	Purchase of Computers and Accessories	8,700,000.00	-	44,000,000.00
23010122	Purchase of Health / Medical Equipment	191,700,000.00	41,580,000.00	157,000,000.00
23010123	Purchase of Fire Fighting Equipment	6,800,000.00	-	15,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	15,700,000.00	-	10,297,991.00
23010127	Purchase of Agricultural Equipment	62,700,000.00	20,300,000.00	190,000,000.00
23010130	Purchase of Recreational Facilities	18,300,000.00	6,500,000.00	40,000,000.00
23010139	Purchase of Ambulance	39,500,000.00	-	64,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	9,700,000.00	-	10,000,000.00
23010152	Purchase of Hand Craft Materials	-	-	90,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>1,531,400,000.00</b>	<b>34,700,000.00</b>	<b>5,421,935,175.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER</b>	<b>1,531,400,000.00</b>	<b>34,700,000.00</b>	<b>5,421,935,175.00</b>
23020101	Construction/ Provision of Office Buildings	186,700,000.00	-	120,000,000.00
23020102	Construction/ Provision of Residential Buildings	-	-	300,000,000.00
23020103	Construction/ Provision of Electricity	135,000,000.00	-	519,231,687.00
23020105	Construction/ Provision of Water Facilities	-	-	1,170,382,337.00
23020106	Construction/ Provision of Hospitals / Health Centres	67,400,000.00	12,300,000.00	364,366,109.00
23020107	Construction/ Provision of Public Schools	80,800,000.00	-	102,955,042.00
23020114	Construction/ Provision of Roads & Bridges	769,700,000.00	-	1,490,000,000.00
23020118	Construction/ Provision of Infrastructure	11,600,000.00	-	400,000,000.00
23020119	Construction/ Provision of Recreational Facilities	34,700,000.00	5,000,000.00	20,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	149,200,000.00	9,900,000.00	290,000,000.00
23020133	Construction/ Provision of Drainage Channels	96,300,000.00	-	500,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	-	95,000,000.00
23020136	Construction/ Provision of Abattoirs	-	-	20,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	-	7,500,000.00	30,000,000.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>1,119,500,000.00</b>	<b>821,955,000.00</b>	<b>1,552,950,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERA</b>	<b>1,119,500,000.00</b>	<b>821,955,000.00</b>	<b>1,552,950,000.00</b>
23030101	Rehabilitation/ Repairs of Residential Building	177,100,000.00	-	300,000,000.00

**235106 - GEIDAM 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>
23030104	Rehabilitation/ Repairs of Water Facilities	693,100,000.00	816,955,000.00	790,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	24,100,000.00	-	10,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	199,200,000.00	-	402,950,000.00
23030131	Rehabilitation/ Repairs of Heavy-Duty Plants & Machinery	26,000,000.00	5,000,000.00	50,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>133,500,000.00</b>	<b>24,400,000.00</b>	<b>250,049,992.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>133,500,000.00</b>	<b>24,400,000.00</b>	<b>250,049,992.00</b>
23040101	Tree Planting	31,900,000.00	14,500,000.00	80,049,992.00
23040102	Erosion & Flood Control	82,300,000.00	9,900,000.00	150,000,000.00
23040105	Water Pollution Prevention & Control	19,300,000.00	-	20,000,000.00

### 3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

#### 235106 - GEIDAM 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>5,858,926,276.70</i></b>	<b><i>2,334,389,351.75</i></b>	<b><i>12,247,270,812.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>2,388,649,274.52</b>	<b>805,910,681.75</b>	<b>3,969,257,222.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>1,222,498,596.55</b>	<b>556,098,270.75</b>	<b>2,016,249,238.00</b>
70111	Executive and Legislative Organs	144,135,290.68	104,980,545.75	208,584,472.00
70112	Financial and Fiscal Affairs	1,078,363,305.86	451,117,725.00	1,807,664,766.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>1,166,150,677.97</b>	<b>249,812,411.00</b>	<b>1,953,007,984.00</b>
70131	General Personnel Services	1,003,161,287.66	161,905,187.00	1,765,140,787.00
70132	Overall Planning and Statistical Services	102,718,386.24	44,252,223.00	124,969,969.00
70133	Other General Services	60,271,004.08	43,655,001.00	62,897,228.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
70321	Fire Protection Services	6,800,000.00	-	15,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,704,289,724.65</b>	<b>306,061,016.00</b>	<b>3,896,606,800.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>600,614,193.12</b>	<b>209,153,874.00</b>	<b>1,133,001,908.00</b>
70421	Agriculture	586,114,193.12	193,653,874.00	1,013,001,908.00
70422	Forestry	14,500,000.00	15,500,000.00	120,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
70435	Electricity	96,300,000.00	-	329,231,687.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>997,675,531.53</b>	<b>96,907,142.00</b>	<b>2,424,373,205.00</b>
70443	Construction	997,675,531.53	96,907,142.00	2,424,373,205.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>9,700,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70461	Communication	9,700,000.00	-	10,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
70511	Waste Management	96,300,000.00	-	500,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
70631	Water Supply	712,400,000.00	816,955,000.00	1,980,382,337.00

**235106 - GEIDAM 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>707</b>	<b>HEALTH</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
70741	Public Health Services	412,011,260.19	112,257,310.00	1,085,705,019.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>91,729,674.81</b>	<b>40,876,544.00</b>	<b>71,312,311.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>41,329,674.81</b>	<b>35,876,544.00</b>	<b>41,014,320.00</b>
70821	Cultural Services	41,329,674.81	35,876,544.00	41,014,320.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>50,400,000.00</b>	<b>5,000,000.00</b>	<b>30,297,991.00</b>
70861	Recreation, Culture and Religion N.E.C.	50,400,000.00	5,000,000.00	30,297,991.00
<b>709</b>	<b>EDUCATION</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
70912	Primary Education	446,746,342.52	252,328,800.00	462,007,123.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
71021	Old Age	-	-	267,000,000.00

Table 14: Personnel Expenditure by Functional Classification

**235106 - GEIDAM 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>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>576,822,998.16</b>	<b>385,899,381.75</b>	<b>691,462,052.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>236,172,320.19</b>	<b>174,289,322.75</b>	<b>238,646,388.00</b>
70111	Executive and Legislative Organs	114,035,290.68	84,158,042.75	118,430,432.00
70112	Financial and Fiscal Affairs	122,137,029.51	90,131,280.00	120,215,956.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>340,650,677.97</b>	<b>211,610,059.00</b>	<b>452,815,664.00</b>
70131	General Personnel Services	192,761,287.66	142,257,835.00	283,710,227.00
70132	Overall Planning and Statistical Services	97,618,386.24	32,252,223.00	119,638,769.00
70133	Other General Services	50,271,004.08	37,100,001.00	49,466,668.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>204,689,724.65</b>	<b>151,061,016.00</b>	<b>301,530,881.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>119,314,193.12</b>	<b>88,053,874.00</b>	<b>117,488,236.00</b>
70421	Agriculture	119,314,193.12	88,053,874.00	117,488,236.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>85,375,531.53</b>	<b>63,007,142.00</b>	<b>184,042,645.00</b>
70443	Construction	85,375,531.53	63,007,142.00	184,042,645.00
<b>707</b>	<b>HEALTH</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
70741	Public Health Services	100,511,260.19	65,177,310.00	298,936,200.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>36,229,674.81</b>	<b>23,876,544.00</b>	<b>35,683,120.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>36,229,674.81</b>	<b>23,876,544.00</b>	<b>35,683,120.00</b>
70821	Cultural Services	36,229,674.81	23,876,544.00	35,683,120.00
<b>709</b>	<b>EDUCATION</b>	<b>331,746,342.52</b>	<b>244,828,800.00</b>	<b>326,438,401.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>331,746,342.52</b>	<b>244,828,800.00</b>	<b>326,438,401.00</b>
70912	Primary Education	331,746,342.52	244,828,800.00	326,438,401.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>267,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	-	-	<b>267,000,000.00</b>
71021	Old Age	-	-	267,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

**235106 - GEIDAM 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>741,226,276.36</i></b>	<b><i>488,828,948.00</i></b>	<b><i>1,486,987,000.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>628,326,276.36</b>	<b>397,828,948.00</b>	<b>1,223,795,170.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>583,926,276.36</b>	<b>371,908,948.00</b>	<b>1,108,602,850.00</b>
70111	Executive and Legislative Organs	30,100,000.00	20,822,503.00	90,154,040.00
70112	Financial and Fiscal Affairs	553,826,276.36	351,086,445.00	1,018,448,810.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>44,400,000.00</b>	<b>25,920,000.00</b>	<b>115,192,320.00</b>
70131	General Personnel Services	29,300,000.00	7,365,000.00	96,430,560.00
70132	Overall Planning and Statistical Services	5,100,000.00	12,000,000.00	5,331,200.00
70133	Other General Services	10,000,000.00	6,555,000.00	13,430,560.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>87,600,000.00</b>	<b>64,000,000.00</b>	<b>123,794,240.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>77,600,000.00</b>	<b>40,000,000.00</b>	<b>113,463,680.00</b>
70421	Agriculture	77,600,000.00	40,000,000.00	113,463,680.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>10,000,000.00</b>	<b>24,000,000.00</b>	<b>10,330,560.00</b>
70443	Construction	10,000,000.00	24,000,000.00	10,330,560.00
<b>707</b>	<b>HEALTH</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
70741	Public Health Services	10,100,000.00	7,500,000.00	123,452,710.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>5,100,000.00</b>	<b>12,000,000.00</b>	<b>5,331,200.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>5,100,000.00</b>	<b>12,000,000.00</b>	<b>5,331,200.00</b>
70821	Cultural Services	5,100,000.00	12,000,000.00	5,331,200.00
<b>709</b>	<b>EDUCATION</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
70912	Primary Education	10,100,000.00	7,500,000.00	10,613,680.00

Table 16: Capital Expenditure by Functional Classification

**235106 - GEIDAM 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>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,183,500,000.00</b>	<b>22,182,352.00</b>	<b>2,054,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>402,400,000.00</b>	<b>9,900,000.00</b>	<b>669,000,000.00</b>
70112	Financial and Fiscal Affairs	402,400,000.00	9,900,000.00	669,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>781,100,000.00</b>	<b>12,282,352.00</b>	<b>1,385,000,000.00</b>
70131	General Personnel Services	781,100,000.00	12,282,352.00	1,385,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
70321	Fire Protection Services	6,800,000.00	-	15,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,412,000,000.00</b>	<b>91,000,000.00</b>	<b>3,471,281,679.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>403,700,000.00</b>	<b>81,100,000.00</b>	<b>902,049,992.00</b>
70421	Agriculture	389,200,000.00	65,600,000.00	782,049,992.00
70422	Forestry	14,500,000.00	15,500,000.00	120,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
70435	Electricity	96,300,000.00	-	329,231,687.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>902,300,000.00</b>	<b>9,900,000.00</b>	<b>2,230,000,000.00</b>
70443	Construction	902,300,000.00	9,900,000.00	2,230,000,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>9,700,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
70461	Communication	9,700,000.00	-	10,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
70511	Waste Management	96,300,000.00	-	500,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
70631	Water Supply	712,400,000.00	816,955,000.00	1,980,382,337.00

**235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>707</b>	<b>HEALTH</b>	<b>301,400,000.00</b>	<b>39,580,000.00</b>	<b>663,316,109.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>301,400,000.00</b>	<b>39,580,000.00</b>	<b>663,316,109.00</b>
70741	Public Health Services	301,400,000.00	39,580,000.00	663,316,109.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>50,400,000.00</b>	<b>5,000,000.00</b>	<b>30,297,991.00</b>
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>50,400,000.00</b>	<b>5,000,000.00</b>	<b>30,297,991.00</b>
70861	Recreation, Culture and Religion N.E.C.	50,400,000.00	5,000,000.00	30,297,991.00
<b>709</b>	<b>EDUCATION</b>	<b>104,900,000.00</b>	<b>-</b>	<b>124,955,042.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>104,900,000.00</b>	<b>-</b>	<b>124,955,042.00</b>
70912	Primary Education	104,900,000.00	-	124,955,042.00

### 3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

#### 235106 - GEIDAM 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>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>
<b>235106</b>	<b>GEIDAM</b>	<b>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>
23510606	Gumsa	96,300,000.00	-	500,000,000.00
23510607	Hausari	11,600,000.00	-	400,000,000.00
23510697	Geidam - LG Wide	5,751,026,276.70	2,334,389,351.75	11,347,270,812.00

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

**235106 - GEIDAM 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>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
<b>235106</b>	<b>GEIDAM</b>	<b>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
23510697	Geidam - LG Wide	1,250,000,000.34	870,843,051.75	1,921,050,654.00

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

**235106 - GEIDAM 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>741,226,276.36</b>	<b>488,828,948.00</b>	<b>1,486,987,000.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>741,226,276.36</b>	<b>488,828,948.00</b>	<b>1,486,987,000.00</b>
<b>235106</b>	<b>GEIDAM</b>	<b>741,226,276.36</b>	<b>488,828,948.00</b>	<b>1,486,987,000.00</b>
23510697	Geidam - LG Wide	741,226,276.36	488,828,948.00	1,486,987,000.00

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

**235106 - GEIDAM 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>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>235106</b>	<b>GEIDAM</b>	<b>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
23510606	Gumsa	96,300,000.00	-	500,000,000.00
23510607	Hausari	11,600,000.00	-	400,000,000.00
23510697	Geidam - LG Wide	3,759,800,000.00	974,717,352.00	7,939,233,158.00

### 3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

<b>235106 - GEIDAM 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>5,858,926,276.70</b>	<b>2,334,389,351.75</b>	<b>12,247,270,812.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>600,614,193.12</b>	<b>209,153,874.00</b>	<b>1,133,001,908.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>449,214,193.12</b>	<b>155,853,874.00</b>	<b>711,001,908.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	449,214,193.12	155,853,874.00	711,001,908.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>89,700,000.00</b>	<b>31,300,000.00</b>	<b>140,000,000.00</b>
010202	Meat processing and marketing	-	-	20,000,000.00
010203	Poultry, pig, and micro livestock production	89,700,000.00	31,300,000.00	120,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>47,200,000.00</b>	<b>6,500,000.00</b>	<b>162,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	47,200,000.00	6,500,000.00	162,000,000.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aquaculture)</b>	<b>-</b>	<b>7,500,000.00</b>	<b>30,000,000.00</b>
010501	Commercial aquaculture development (fish production, feed mills	-	7,500,000.00	30,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preserva</b>	<b>14,500,000.00</b>	<b>8,000,000.00</b>	<b>90,000,000.00</b>
010601	Forest regeneration and conservation	14,500,000.00	8,000,000.00	90,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>101,429,674.81</b>	<b>40,876,544.00</b>	<b>81,312,311.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>101,429,674.81</b>	<b>40,876,544.00</b>	<b>81,312,311.00</b>
021001	Societal Re-orientation - General	101,429,674.81	40,876,544.00	81,312,311.00
<b>04</b>	<b>HEALTH</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>344,611,260.19</b>	<b>99,957,310.00</b>	<b>721,338,910.00</b>
040301	Reproductive, Maternal and Neonatal Health	344,611,260.19	99,957,310.00	721,338,910.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>67,400,000.00</b>	<b>12,300,000.00</b>	<b>364,366,109.00</b>
040501	Functional Health Facilities	67,400,000.00	12,300,000.00	364,366,109.00
<b>05</b>	<b>EDUCATION</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>341,846,342.52</b>	<b>252,328,800.00</b>	<b>349,052,081.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	341,846,342.52	252,328,800.00	349,052,081.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>104,900,000.00</b>	<b>-</b>	<b>112,955,042.00</b>
050501	Schools' infrastructure construction and rehabilitation	104,900,000.00	-	112,955,042.00

**235106 - GEIDAM 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>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
061001	Housing and Urban Development - General	6,800,000.00	-	15,000,000.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
091001	Environmental Improvement - General	96,300,000.00	-	500,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
101001	Water Resources and Rural Deve - General	712,400,000.00	816,955,000.00	1,980,382,337.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>2,388,649,274.52</b>	<b>805,910,681.75</b>	<b>3,969,257,222.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>2,388,649,274.52</b>	<b>805,910,681.75</b>	<b>3,969,257,222.00</b>
131001	Reform of Government and Governance - General	2,388,649,274.52	805,910,681.75	3,969,257,222.00
<b>14</b>	<b>POWER</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
<b>1410</b>	<b>Power - General</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
141001	Power - General	96,300,000.00	-	329,231,687.00
<b>17</b>	<b>ROAD</b>	<b>997,675,531.53</b>	<b>96,907,142.00</b>	<b>2,424,373,205.00</b>
<b>1710</b>	<b>Road - General</b>	<b>997,675,531.53</b>	<b>96,907,142.00</b>	<b>2,424,373,205.00</b>
171001	Road - General	997,675,531.53	96,907,142.00	2,424,373,205.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	177,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

**235106 - GEIDAM 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>1,250,000,000.34</b>	<b>870,843,051.75</b>	<b>1,921,050,654.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>119,314,193.12</b>	<b>88,053,874.00</b>	<b>117,488,236.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>119,314,193.12</b>	<b>88,053,874.00</b>	<b>117,488,236.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	119,314,193.12	88,053,874.00	117,488,236.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>36,229,674.81</b>	<b>23,876,544.00</b>	<b>35,683,120.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>36,229,674.81</b>	<b>23,876,544.00</b>	<b>35,683,120.00</b>
021001	Societal Re-orientation - General	36,229,674.81	23,876,544.00	35,683,120.00
<b>04</b>	<b>HEALTH</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
040301	Reproductive, Maternal and Neonatal Health	100,511,260.19	65,177,310.00	298,936,200.00
<b>05</b>	<b>EDUCATION</b>	<b>331,746,342.52</b>	<b>244,828,800.00</b>	<b>326,438,401.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>331,746,342.52</b>	<b>244,828,800.00</b>	<b>326,438,401.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	331,746,342.52	244,828,800.00	326,438,401.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>576,822,998.16</b>	<b>385,899,381.75</b>	<b>691,462,052.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>576,822,998.16</b>	<b>385,899,381.75</b>	<b>691,462,052.00</b>
131001	Reform of Government and Governance - General	576,822,998.16	385,899,381.75	691,462,052.00
<b>17</b>	<b>ROAD</b>	<b>85,375,531.53</b>	<b>63,007,142.00</b>	<b>184,042,645.00</b>
<b>1710</b>	<b>Road - General</b>	<b>85,375,531.53</b>	<b>63,007,142.00</b>	<b>184,042,645.00</b>
171001	Road - General	85,375,531.53	63,007,142.00	184,042,645.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>267,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	177,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

**235106 - GEIDAM 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>741,226,276.36</b>	<b>488,828,948.00</b>	<b>1,486,987,000.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>77,600,000.00</b>	<b>40,000,000.00</b>	<b>113,463,680.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>34,200,000.00</b>	<b>36,000,000.00</b>	<b>63,463,680.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	34,200,000.00	36,000,000.00	63,463,680.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>14,500,000.00</b>	<b>4,000,000.00</b>	<b>20,000,000.00</b>
010203	Poultry, pig, and micro livestock production	14,500,000.00	4,000,000.00	20,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>28,900,000.00</b>	<b>-</b>	<b>30,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	28,900,000.00	-	30,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>5,100,000.00</b>	<b>12,000,000.00</b>	<b>5,331,200.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>5,100,000.00</b>	<b>12,000,000.00</b>	<b>5,331,200.00</b>
021001	Societal Re-orientation - General	5,100,000.00	12,000,000.00	5,331,200.00
<b>04</b>	<b>HEALTH</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
040301	Reproductive, Maternal and Neonatal Health	10,100,000.00	7,500,000.00	123,452,710.00
<b>05</b>	<b>EDUCATION</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	10,100,000.00	7,500,000.00	10,613,680.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>628,326,276.36</b>	<b>397,828,948.00</b>	<b>1,223,795,170.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>628,326,276.36</b>	<b>397,828,948.00</b>	<b>1,223,795,170.00</b>
131001	Reform of Government and Governance - General	628,326,276.36	397,828,948.00	1,223,795,170.00
<b>17</b>	<b>ROAD</b>	<b>10,000,000.00</b>	<b>24,000,000.00</b>	<b>10,330,560.00</b>
<b>1710</b>	<b>Road - General</b>	<b>10,000,000.00</b>	<b>24,000,000.00</b>	<b>10,330,560.00</b>
171001	Road - General	10,000,000.00	24,000,000.00	10,330,560.00

Table 24: Capital Expenditure by Programme Classification

**235106 - GEIDAM Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)**

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>403,700,000.00</b>	<b>81,100,000.00</b>	<b>902,049,992.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>295,700,000.00</b>	<b>31,800,000.00</b>	<b>530,049,992.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	295,700,000.00	31,800,000.00	530,049,992.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>75,200,000.00</b>	<b>27,300,000.00</b>	<b>120,000,000.00</b>
010202	Meat processing and marketing	-	-	20,000,000.00
010203	Poultry, pig, and micro livestock production	75,200,000.00	27,300,000.00	100,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>18,300,000.00</b>	<b>6,500,000.00</b>	<b>132,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	18,300,000.00	6,500,000.00	132,000,000.00
<b>0105</b>	<b>Enhancement of fisheries resources development (aqua</b>	<b>-</b>	<b>7,500,000.00</b>	<b>30,000,000.00</b>
010501	Commercial aquaculture development (fish production, feed mills	-	7,500,000.00	30,000,000.00
<b>0106</b>	<b>Promotion of forest resource conservation and preserva</b>	<b>14,500,000.00</b>	<b>8,000,000.00</b>	<b>90,000,000.00</b>
010601	Forest regeneration and conservation	14,500,000.00	8,000,000.00	90,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>60,100,000.00</b>	<b>5,000,000.00</b>	<b>40,297,991.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>60,100,000.00</b>	<b>5,000,000.00</b>	<b>40,297,991.00</b>
021001	Societal Re-orientation - General	60,100,000.00	5,000,000.00	40,297,991.00
<b>04</b>	<b>HEALTH</b>	<b>301,400,000.00</b>	<b>39,580,000.00</b>	<b>663,316,109.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>234,000,000.00</b>	<b>27,280,000.00</b>	<b>298,950,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	234,000,000.00	27,280,000.00	298,950,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>67,400,000.00</b>	<b>12,300,000.00</b>	<b>364,366,109.00</b>
040501	Functional Health Facilities	67,400,000.00	12,300,000.00	364,366,109.00
<b>05</b>	<b>EDUCATION</b>	<b>104,900,000.00</b>	<b>-</b>	<b>124,955,042.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>-</b>	<b>-</b>	<b>12,000,000.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	12,000,000.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>104,900,000.00</b>	<b>-</b>	<b>112,955,042.00</b>
050501	Schools' infrastructure construction and rehabilitation	104,900,000.00	-	112,955,042.00
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>6,800,000.00</b>	<b>-</b>	<b>15,000,000.00</b>
061001	Housing and Urban Development - General	6,800,000.00	-	15,000,000.00

**235106 - GEIDAM 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>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>96,300,000.00</b>	<b>-</b>	<b>500,000,000.00</b>
091001	Environmental Improvement - General	96,300,000.00	-	500,000,000.00
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>712,400,000.00</b>	<b>816,955,000.00</b>	<b>1,980,382,337.00</b>
101001	Water Resources and Rural Deve - General	712,400,000.00	816,955,000.00	1,980,382,337.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>1,183,500,000.00</b>	<b>22,182,352.00</b>	<b>2,054,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,183,500,000.00</b>	<b>22,182,352.00</b>	<b>2,054,000,000.00</b>
131001	Reform of Government and Governance - General	1,183,500,000.00	22,182,352.00	2,054,000,000.00
<b>14</b>	<b>POWER</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
<b>1410</b>	<b>Power - General</b>	<b>96,300,000.00</b>	<b>-</b>	<b>329,231,687.00</b>
141001	Power - General	96,300,000.00	-	329,231,687.00
<b>17</b>	<b>ROAD</b>	<b>902,300,000.00</b>	<b>9,900,000.00</b>	<b>2,230,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>902,300,000.00</b>	<b>9,900,000.00</b>	<b>2,230,000,000.00</b>
171001	Road - General	902,300,000.00	9,900,000.00	2,230,000,000.00

### 3.F Capital Expenditure by Project

**Table 25: Capital Expenditure by Project**

235106 - GEIDAM Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Expenditure</b>						<b>3,867,700,000.00</b>	<b>974,717,352.00</b>	<b>8,839,233,158.00</b>
Purchase of Utility Vehicles; N60m for Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510697 - Geidam - LG Wide	183,800,000.00	12,282,352.00	120,000,000.00
Purchase of Office Furniture and Fittings	13 - REFORM OF	012500100100 - Director of Personnel Management	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23510697 - Geidam - LG Wide	56,400,000.00	-	150,000,000.00
Construction/ Provision of Office Buildings	13 - REFORM OF	012500100100 - Director of Personnel Management	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23510697 - Geidam - LG Wide	186,700,000.00	-	120,000,000.00
construction of traditional council chambers	13 - REFORM OF	012500100100 - Director of Personnel Management	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23510697 - Geidam - LG Wide	-	-	300,000,000.00
Fencing of Graveyard at Gumziqunni, Madikadawa, and Alhajiri	13 - REFORM OF	012500100100 - Director of Personnel Management	23020135 - Construction/ Provision of Perim	70131 - General Personnel Services	23510697 - Geidam - LG Wide	-	-	95,000,000.00
Renovation of Lodges/ Quarters/ Guest Houses/ Staff Canteen, Etc.	13 - REFORM OF	012500100100 - Director of Personnel Management	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23510697 - Geidam - LG Wide	177,100,000.00	-	300,000,000.00
Renovation of Local Government Offices/ Town Halls	13 - REFORM OF	012500100100 - Director of Personnel Management	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23510697 - Geidam - LG Wide	177,100,000.00	-	300,000,000.00
Purchase of Public Address (PA) System	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23510697 - Geidam - LG Wide	9,700,000.00	-	10,000,000.00
Purchase of Sporting/ Gaming Equipment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23510697 - Geidam - LG Wide	15,700,000.00	-	10,297,991.00
Construction/ Provision of Recreational/ Amusement Facilities	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23020119 - Construction/ Provision of Recre	70861 - Recreation, Culture and Religio	23510697 - Geidam - LG Wide	34,700,000.00	5,000,000.00	20,000,000.00
purchases of Nos 3 tractor	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23010107 - Purchase of Trucks	70421 - Agriculture	23510697 - Geidam - LG Wide	189,600,000.00	-	300,000,000.00
Purchase of Farm Tools and Agricultural Equipment	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23510697 - Geidam - LG Wide	48,200,000.00	12,300,000.00	100,000,000.00
Establishment of Orchards	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23040101 - Tree Planting	70421 - Agriculture	23510697 - Geidam - LG Wide	19,300,000.00	14,500,000.00	50,000,000.00
Repairs of Trucks, Tipppers, Etc.	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23030131 - Rehabilitation/ Repairs of Heavy	70421 - Agriculture	23510697 - Geidam - LG Wide	26,000,000.00	5,000,000.00	50,000,000.00
Tree Planting campaign	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural R	23040101 - Tree Planting	70421 - Agriculture	23510697 - Geidam - LG Wide	12,600,000.00	-	30,049,992.00
Provision of Fishing Equipment to Fish Farmers	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23010127 - Purchase of Agricultural Equipm	70422 - Forestry	23510697 - Geidam - LG Wide	14,500,000.00	8,000,000.00	90,000,000.00
Construction of fish ponds facilities	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23020137 - Construction/ Provision of Fish P	70422 - Forestry	23510697 - Geidam - LG Wide	-	7,500,000.00	30,000,000.00
Purchase of Utility Vehicles	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010105 - Purchase of Motor Vehicles	70421 - Agriculture	23510697 - Geidam - LG Wide	24,100,000.00	-	30,000,000.00
Purchase of Office Furnitures	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010112 - Purchase of Office Furniture and	70421 - Agriculture	23510697 - Geidam - LG Wide	2,900,000.00	13,000,000.00	10,000,000.00
Purchase of Veterinary Equipment	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010122 - Purchase of Health / Medical Eq	70421 - Agriculture	23510697 - Geidam - LG Wide	48,200,000.00	14,300,000.00	60,000,000.00
Slaughtering Slab across the LGA	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23510697 - Geidam - LG Wide	-	-	20,000,000.00
Purchase of Computers and Accessories	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010113 - Purchase of Computers and Acc	70421 - Agriculture	23510697 - Geidam - LG Wide	-	-	2,000,000.00
Purchase of Recreational Facilities	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010130 - Purchase of Recreational Faciliti	70421 - Agriculture	23510697 - Geidam - LG Wide	18,300,000.00	6,500,000.00	40,000,000.00
Purchase of Hand Craft Materials	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010152 - Purchase of Hand Craft Materi	70421 - Agriculture	23510697 - Geidam - LG Wide	-	-	90,000,000.00
purchase of 1no official Vehicle to th HOB	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23510697 - Geidam - LG Wide	-	-	7,000,000.00
Purchase of 10 no of Mass Transits Buses (Sharon Buses)	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23510697 - Geidam - LG Wide	221,300,000.00	-	300,000,000.00
Purchase of Office Furniture and Fittings	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010112 - Purchase of Office Furniture and	70112 - Financial and Fiscal Affairs	23510697 - Geidam - LG Wide	23,200,000.00	-	30,000,000.00
Purchase of Computers and Accessories	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Acc	70112 - Financial and Fiscal Affairs	23510697 - Geidam - LG Wide	8,700,000.00	-	42,000,000.00
Construction of Market Stalls/ Parks, Open or Lock up Stores/ Shops across gdm	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510697 - Geidam - LG Wide	149,200,000.00	9,900,000.00	290,000,000.00
Provision of Solar Powered Street Lights	17 - ROAD	023400100100 - Department of Works	23020103 - Construction/ Provision of Electr	70443 - Construction	23510697 - Geidam - LG Wide	38,700,000.00	-	190,000,000.00
Construction/ Provision of Roads	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23510697 - Geidam - LG Wide	769,700,000.00	-	1,490,000,000.00
construction of two rounderbout at geidam town	17 - ROAD	023400100100 - Department of Works	23020118 - Construction/ Provision of Infras	70443 - Construction	23510607 - Hausari	11,600,000.00	-	400,000,000.00
Erosion Control	17 - ROAD	023400100100 - Department of Works	23040102 - Erosion & Flood Control	70443 - Construction	23510697 - Geidam - LG Wide	82,300,000.00	9,900,000.00	150,000,000.00
Purchase of Fire Fighting Equipment	06 - HOUSING AM	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23510697 - Geidam - LG Wide	6,800,000.00	-	15,000,000.00
Construction/ Provision of Electricity	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23510697 - Geidam - LG Wide	96,300,000.00	-	329,231,687.00
Drilling of 33 no of Boreholes with Solar and Overhead Tank across the LGA & Constru	10 - WATER RES	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23510697 - Geidam - LG Wide	-	-	1,170,383,337.00
Conversion of Motorised boreholes to Solar hybrid system	10 - WATER RES	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23510697 - Geidam - LG Wide	693,100,000.00	816,955,000.00	790,000,000.00
Other WASH Programme	10 - WATER RES	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Co	70631 - Water Supply	23510697 - Geidam - LG Wide	19,300,000.00	-	20,000,000.00
construction of drainage channels at Gumsa, Jalawakolo, Sararam and Abujan Amare	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cu	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23510606 - Gumsa	96,300,000.00	-	500,000,000.00
purchase of 1 No Utility Vehicle for Supervising Schools	05 - EDUCATION	051700100100 - Department of Education	23010105 - Purchase of Motor Vehicles	70912 - Primary Education	23510697 - Geidam - LG Wide	-	-	12,000,000.00
Construction/ Provision of Public/ Primary Schools	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23510697 - Geidam - LG Wide	80,800,000.00	-	102,955,042.00
Rehabilitation/ Repairs of Public Schools/ Quarters	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23510697 - Geidam - LG Wide	24,100,000.00	-	10,000,000.00
Purchase of Vehicles (Official Car for Principal Staff & Others)	04 - HEALTH	052100100100 - Department of Health Care	23010105 - Purchase of Motor Vehicles	70741 - Public Health Services	23510697 - Geidam - LG Wide	28,900,000.00	-	35,000,000.00
Procurement of Health/ Medical Equipment	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23510697 - Geidam - LG Wide	143,500,000.00	27,280,000.00	97,000,000.00
Purchase of Ambulance	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23510697 - Geidam - LG Wide	39,500,000.00	-	64,000,000.00
Construction/ Provision of Hospitals/ Health Centers	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospi	70741 - Public Health Services	23510697 - Geidam - LG Wide	67,400,000.00	12,300,000.00	364,366,109.00
Rehabilitation/ Repairs of Office Buildings	04 - HEALTH	052100100100 - Department of Health Care	23030121 - Rehabilitation/ Repairs of Office	70741 - Public Health Services	23510697 - Geidam - LG Wide	22,100,000.00	-	102,950,000.00

### 3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
051700100100	Department of Education	592,547,642.52	361,679,774.00	524,745,385.00

Table 27: Basic Education Expenditure by Economic Classification

235106 - GEIDAM 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>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>477,547,642.52</b>	<b>354,179,774.00</b>	<b>389,176,663.00</b>
<b>2101</b>	<b>SALARY</b>	<b>477,547,642.52</b>	<b>354,179,774.00</b>	<b>389,176,663.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>477,547,642.52</b>	<b>354,179,774.00</b>	<b>389,176,663.00</b>
21010101	Consolidated Salary	477,547,642.52	354,179,774.00	389,176,663.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>10,613,680.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>6,200,000.00</b>	<b>4,500,000.00</b>	<b>6,580,560.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>1,300,000.00</b>	<b>975,000.00</b>	<b>1,383,120.00</b>
22020101	Local Transport & Traveling - Training	1,300,000.00	975,000.00	1,383,120.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>600,000.00</b>	<b>450,000.00</b>	<b>666,240.00</b>
22020202	Telephone Charges	500,000.00	375,000.00	533,120.00
22020211	Other Utility Charges	100,000.00	75,000.00	133,120.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>1,300,000.00</b>	<b>937,500.00</b>	<b>1,316,240.00</b>
22020301	Office Stationaries/Computer Consumables	600,000.00	450,000.00	633,120.00
22020305	Printing of Non-Security Documents	700,000.00	487,500.00	683,120.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,300,000.00</b>	<b>900,000.00</b>	<b>1,266,240.00</b>
22020402	Maintenance of Office Furniture	600,000.00	412,500.00	583,120.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	487,500.00	683,120.00

**2235106 - GEIDAM 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>150,000.00</b>	<b>233,120.00</b>
22020501	Local Training	200,000.00	150,000.00	233,120.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>700,000.00</b>	<b>525,000.00</b>	<b>866,240.00</b>
22020701	Financial Consulting	200,000.00	150,000.00	333,120.00
22020706	Surveying Services	500,000.00	375,000.00	533,120.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>75,000.00</b>	<b>133,120.00</b>
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	133,120.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>700,000.00</b>	<b>487,500.00</b>	<b>716,240.00</b>
22021001	Refreshment & Meals	400,000.00	262,500.00	383,120.00
22021007	Welfare Packages	300,000.00	225,000.00	333,120.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>3,900,000.00</b>	<b>3,000,000.00</b>	<b>4,033,120.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>3,900,000.00</b>	<b>3,000,000.00</b>	<b>4,033,120.00</b>
22040101	Grants to Other Governments	3,900,000.00	3,000,000.00	4,033,120.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>104,900,000.00</b>	<b>-</b>	<b>124,955,042.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>-</b>	<b>-</b>	<b>12,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>-</b>	<b>-</b>	<b>12,000,000.00</b>
23010105	Purchase of Motor Vehicles	-	-	12,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>80,800,000.00</b>	<b>-</b>	<b>102,955,042.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>80,800,000.00</b>	<b>-</b>	<b>102,955,042.00</b>
23020107	Construction/ Provision of Public Schools	80,800,000.00	-	102,955,042.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>24,100,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>24,100,000.00</b>	<b>-</b>	<b>10,000,000.00</b>
23030106	Rehabilitation/ Repairs of Public Schools	24,100,000.00	-	10,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification</b>				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>709</b>	<b>EDUCATION</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>592,547,642.52</b>	<b>361,679,774.00</b>	<b>524,745,385.00</b>
70912	Primary Education	592,547,642.52	361,679,774.00	524,745,385.00

Table 29: Basic Education Expenditure by Programme Classification

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification</b>				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
<b>05</b>	<b>EDUCATION</b>	<b>446,746,342.52</b>	<b>252,328,800.00</b>	<b>462,007,123.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion ra</b>	<b>341,846,342.52</b>	<b>252,328,800.00</b>	<b>349,052,081.00</b>
050201	Early Childhood Care, Development and Education (EC	341,846,342.52	252,328,800.00	349,052,081.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>104,900,000.00</b>	<b>-</b>	<b>112,955,042.00</b>
050501	Schools' infrastructure construction and rehabilitation	104,900,000.00	-	112,955,042.00

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

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Su</b>							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>389,176,663.00</b>	<b>6,580,560.00</b>	<b>4,033,120.00</b>	<b>399,790,343.00</b>	<b>124,955,042.00</b>	<b>524,745,385.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>389,176,663.00</b>	<b>6,580,560.00</b>	<b>4,033,120.00</b>	<b>399,790,343.00</b>	<b>124,955,042.00</b>	<b>524,745,385.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATIO</b>	<b>389,176,663.00</b>	<b>6,580,560.00</b>	<b>4,033,120.00</b>	<b>399,790,343.00</b>	<b>124,955,042.00</b>	<b>524,745,385.00</b>
051700100100	Department of Education	389,176,663.00	6,580,560.00	4,033,120.00	399,790,343.00	124,955,042.00	524,745,385.00

### 3.H Primary Healthcare Expenditure

**Table 31: Primary Healthcare Expenditure by Administrative Classification**

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification</b>				
<b>Code</b>	<b>Administrative Unit</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
052100100100	Department of Health Care	412,011,260.19	112,257,310.00	1,085,705,019.00

**Table 32: Primary Healthcare Expenditure by Economic Classification**

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification</b>				
<b>Code</b>	<b>Economic</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
<b>2101</b>	<b>SALARY</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>100,511,260.19</b>	<b>65,177,310.00</b>	<b>298,936,200.00</b>
21010101	Consolidated Salary	100,511,260.19	65,177,310.00	298,936,200.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>10,100,000.00</b>	<b>7,500,000.00</b>	<b>123,452,710.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>8,100,000.00</b>	<b>6,000,000.00</b>	<b>31,419,590.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>500,000.00</b>	<b>375,000.00</b>	<b>2,533,120.00</b>
22020101	Local Transport & Traveling - Training	500,000.00	375,000.00	2,533,120.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>300,000.00</b>	<b>187,500.00</b>	<b>316,240.00</b>
22020202	Telephone Charges	100,000.00	75,000.00	133,120.00
22020211	Other Utility Charges	200,000.00	112,500.00	183,120.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>2,600,000.00</b>	<b>1,950,000.00</b>	<b>2,666,270.00</b>
22020301	Office Stationaries/Computer Consumables	1,200,000.00	900,000.00	1,233,150.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,050,000.00	1,433,120.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,400,000.00</b>	<b>1,050,000.00</b>	<b>1,466,240.00</b>
22020402	Maintenance of Office Furniture	400,000.00	300,000.00	433,120.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	750,000.00	1,033,120.00

**235106 - GEIDAM 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>220205</b>	<b>TRAINING- GENERAL</b>	<b>1,500,000.00</b>	<b>1,125,000.00</b>	<b>21,533,120.00</b>
22020501	Local Training	1,500,000.00	1,125,000.00	21,533,120.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>600,000.00</b>	<b>450,000.00</b>	<b>666,240.00</b>
22020701	Financial Consulting	100,000.00	75,000.00	133,120.00
22020706	Surveying Services	500,000.00	375,000.00	533,120.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>75,000.00</b>	<b>122,120.00</b>
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	122,120.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>1,100,000.00</b>	<b>787,500.00</b>	<b>2,116,240.00</b>
22021001	Refreshment & Meals	500,000.00	375,000.00	533,120.00
22021007	Welfare Packages	600,000.00	412,500.00	1,583,120.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>92,033,120.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>2,000,000.00</b>	<b>1,500,000.00</b>	<b>92,033,120.00</b>
22040101	Grants to Other Governments	2,000,000.00	1,500,000.00	22,033,120.00
22040109	Grants to Communities/NGOs	-	-	70,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>301,400,000.00</b>	<b>39,580,000.00</b>	<b>663,316,109.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>211,900,000.00</b>	<b>27,280,000.00</b>	<b>196,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>211,900,000.00</b>	<b>27,280,000.00</b>	<b>196,000,000.00</b>
23010105	Purchase of Motor Vehicles	28,900,000.00	-	35,000,000.00
23010122	Purchase of Health / Medical Equipment	143,500,000.00	27,280,000.00	97,000,000.00
23010139	Purchase of Ambulance	39,500,000.00	-	64,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>67,400,000.00</b>	<b>12,300,000.00</b>	<b>364,366,109.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>67,400,000.00</b>	<b>12,300,000.00</b>	<b>364,366,109.00</b>
23020106	Construction/ Provision of Hospitals / Health Centres	67,400,000.00	12,300,000.00	364,366,109.00
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>22,100,000.00</b>	<b>-</b>	<b>102,950,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS</b>	<b>22,100,000.00</b>	<b>-</b>	<b>102,950,000.00</b>
23030121	Rehabilitation/ Repairs of Office Buildings	22,100,000.00	-	102,950,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification</b>				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>707</b>	<b>HEALTH</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
70741	Public Health Services	412,011,260.19	112,257,310.00	1,085,705,019.00

Table 34: Primary Healthcare Expenditure by Programme Classification

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification</b>				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>04</b>	<b>HEALTH</b>	<b>412,011,260.19</b>	<b>112,257,310.00</b>	<b>1,085,705,019.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Packa</b>	<b>344,611,260.19</b>	<b>99,957,310.00</b>	<b>721,338,910.00</b>
040301	Reproductive, Maternal and Neonatal Health	344,611,260.19	99,957,310.00	721,338,910.00
<b>0405</b>	<b>Provision of adequate and modern health infras</b>	<b>67,400,000.00</b>	<b>12,300,000.00</b>	<b>364,366,109.00</b>
040501	Functional Health Facilities	67,400,000.00	12,300,000.00	364,366,109.00

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

<b>235106 - GEIDAM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Sul</b>							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>298,936,200.00</b>	<b>31,419,590.00</b>	<b>92,033,120.00</b>	<b>422,388,910.00</b>	<b>663,316,109.00</b>	<b>1,085,705,019.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>298,936,200.00</b>	<b>31,419,590.00</b>	<b>92,033,120.00</b>	<b>422,388,910.00</b>	<b>663,316,109.00</b>	<b>1,085,705,019.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CA</b>	<b>298,936,200.00</b>	<b>31,419,590.00</b>	<b>92,033,120.00</b>	<b>422,388,910.00</b>	<b>663,316,109.00</b>	<b>1,085,705,019.00</b>
052100100100	Department of Health Care	298,936,200.00	31,419,590.00	92,033,120.00	422,388,910.00	663,316,109.00	1,085,705,019.00