



Gujba Local Government, Yobe State

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# **GUJBA LOCAL GOVERNMENT 2026 APPROVED BUDGET**

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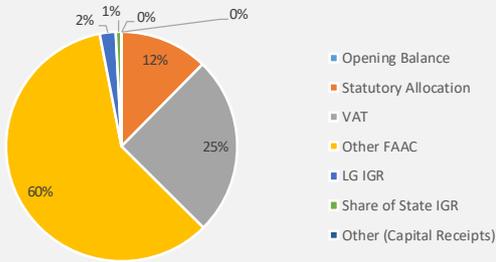
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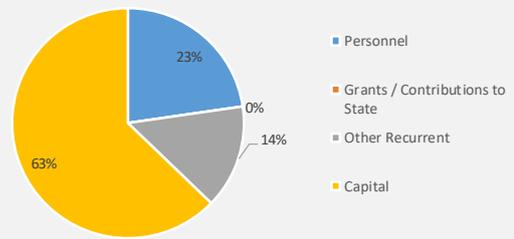
# 1 Budget Overview

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

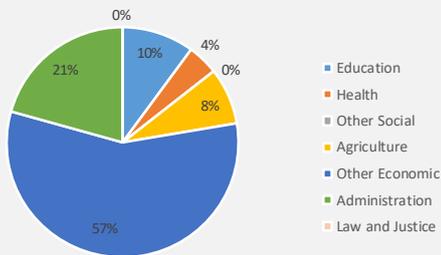
Where is the Money coming from?



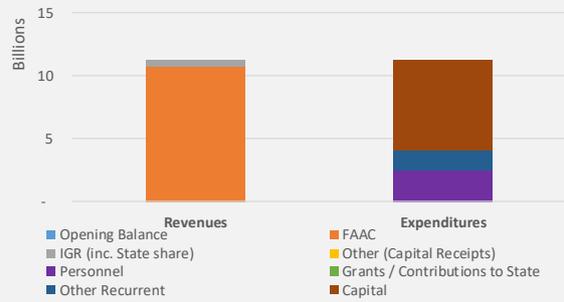
What is the Money being spent On?



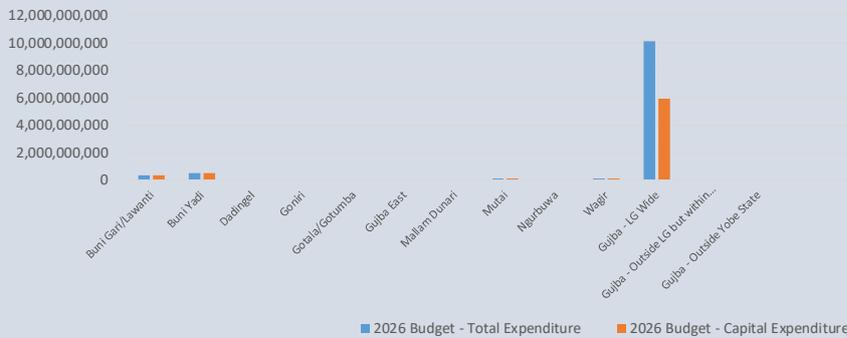
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



**Table 1: Budget Overview**

Yobe State - GUJBA Local Government: 2026 Budget Overview (Original Budget)			
<b>Revenue by Economic</b>		<b>2026 Budget</b>	
Opening Balance		-	
Statutory Allocation		1,380,201,533.00	
VAT		2,817,800,580.00	
Other FAAC		6,658,446,634.00	
LG IGR		247,300,000.00	
Share of State IGR		93,943,338.00	
Other (Capital Receipts)		-	
<b>Total Revenue</b>		<b>11,197,692,085.00</b>	
<b>Expenditure by Economic</b>		<b>2026 Budget</b>	
Personnel		2,539,433,926.00	
Grants / Contributions to State		-	
Other Recurrent		1,631,141,042.00	
Capital		7,027,117,117.00	
<b>Total Expenditure</b>		<b>11,197,692,085.00</b>	
<b>Expenditure by Sector</b>		<b>2026 Budget</b>	
Education		1,126,355,351.00	
Health		485,161,026.00	
Other Social		-	
Agriculture		890,362,098.00	
Other Economic		6,380,629,445.00	
Administration		2,315,184,165.00	
Law and Justice		-	
<b>Total Expenditure</b>		<b>11,197,692,085.00</b>	
<b>Expenditure by Capital Project (10 Largest Projects)</b>		<b>Capital Expenditure</b>	
construction of roads & embankment and latrines		1,500,000,000.00	
Drilling of full package B/Hole drilling & installation of hand pump across the LGA.		820,000,000.00	
rehabilitation & maintainance of water facilities		620,000,000.00	
upgrading of LG sectairiant complate interlocking and landscaping		500,000,000.00	
Electrification of major towns with national grick and installation of solar power street		460,000,000.00	
Construction of Drainage & culvate and maintenance of exisiting ones across the state		330,000,000.00	
construction of district and village head palaces, fencing and maintenance of grave yard		300,000,000.00	
renovation and rehabilitation of emirate council		300,000,000.00	
consturction of shoping complex at B/Gari, Likdir and Kukuwa Tasha and market stalls		300,000,000.00	
Purchase of Sewing and knetting Machines for Empowerment of youth men and wom		200,000,000.00	
<i>Other Capital Projects</i>		1,697,117,117.00	
<b>Total</b>		<b>7,027,117,117.00</b>	
<b>Expenditure by Ward</b>		<b>2026 Budget - Total Expenditure</b>	
		<b>Total Expenditure</b>	<b>Capital Expenditure</b>
Buni Gari/Lawanti		375,000,000.00	375,000,000.00
Buni Yadi		505,000,000.00	505,000,000.00
Dadingel		-	-
Goniri		-	-
Gotala/Gotumba		-	-
Gujba East		-	-
Mallam Dunari		-	-
Mutai		100,000,000.00	100,000,000.00
Ngurbuwa		-	-
Wagir		91,120,000.00	91,120,000.00
Gujba - LG Wide		10,126,572,085.00	5,955,997,117.00
Gujba - Outside LG but within Yobe St		-	-
Gujba - Outside Yobe State		-	-
<b>Total</b>		<b>11,197,692,085.00</b>	<b>7,027,117,117.00</b>

Table 2 Summary Revenue and Expenditure

**235107 - GUJBA 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>5,384,905,361.63</b>	<b>153,555,472.26</b>	<b>11,197,692,085.00</b>
11 - GOVERNMENT SHARE OF FAAC	5,197,105,361.63	-	10,950,392,085.00
12 - INDEPENDENT REVENUE	187,800,000.00	153,555,472.26	247,300,000.00
<b>Recurrent Expenditure</b>	<b>2,101,999,284.61</b>	<b>1,687,686,127.13</b>	<b>4,170,574,968.00</b>
21 - PERSONNEL COSTS	1,458,361,030.53	1,226,022,216.23	2,539,433,926.00
22 - OTHER RECURRENT COSTS	643,638,254.08	461,663,910.90	1,631,141,042.00
<b>Transfer to Capital Account</b>	<b>3,282,906,077.02</b>	<b>- 1,534,130,654.87</b>	<b>7,027,117,117.00</b>
<b>Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
<b>23 - CAPITAL EXPENDITURES</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>Total Revenue (including OB)</b>	<b>5,384,905,361.63</b>	<b>153,555,472.26</b>	<b>11,197,692,085.00</b>
<b>Total Expenditure</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>

Table 3 Expenditure by MDA by Main Economic Classification

## 235107 - GUJBA Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<b>Total Expenditure</b>	<b>2,539,433,926.00</b>	<b>1,631,141,042.00</b>	<b>4,170,574,968.00</b>	<b>7,027,117,117.00</b>	<b>11,197,692,085.00</b>
<b>0100000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>627,134,165.00</b>	<b>208,050,000.00</b>	<b>835,184,165.00</b>	<b>1,480,000,000.00</b>	<b>2,315,184,165.00</b>
<b>0111000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>90,553,187.00</b>	<b>54,600,000.00</b>	<b>145,153,187.00</b>	-	<b>145,153,187.00</b>
011100100100	Office of the Chairman	90,553,187.00	54,600,000.00	145,153,187.00	-	145,153,187.00
<b>0112000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>229,021,185.00</b>	<b>29,950,000.00</b>	<b>258,971,185.00</b>	-	<b>258,971,185.00</b>
011200100100	The Council	229,021,185.00	29,950,000.00	258,971,185.00	-	258,971,185.00
<b>0125000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>256,715,377.00</b>	<b>102,500,000.00</b>	<b>359,215,377.00</b>	<b>1,480,000,000.00</b>	<b>1,839,215,377.00</b>
012500100100	Director of Personnel Management	215,587,012.00	84,500,000.00	300,087,012.00	60,000,000.00	360,087,012.00
012500100200	General Administration Unit	-	-	-	1,410,000,000.00	1,410,000,000.00
012500100600	Information Unit	-	-	-	5,000,000.00	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	5,000,000.00	5,000,000.00
012500100900	Traditional Rulers Unit	41,128,365.00	18,000,000.00	59,128,365.00	-	59,128,365.00
<b>0161000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>50,844,416.00</b>	<b>21,000,000.00</b>	<b>71,844,416.00</b>	-	<b>71,844,416.00</b>
016100100100	Secretary to the Local Government	50,844,416.00	21,000,000.00	71,844,416.00	-	71,844,416.00
<b>0200000000</b>	<b>ECONOMIC SECTOR</b>	<b>787,903,384.00</b>	<b>1,227,091,042.00</b>	<b>2,014,994,426.00</b>	<b>5,255,997,117.00</b>	<b>7,270,991,543.00</b>
<b>0215000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>170,364,981.00</b>	<b>19,000,000.00</b>	<b>189,364,981.00</b>	<b>700,997,117.00</b>	<b>890,362,098.00</b>
021500100100	Department of Agriculture & Natural Resources	170,364,981.00	19,000,000.00	189,364,981.00	200,997,117.00	390,362,098.00
021500200100	Livestock & Veterinary	-	-	-	300,000,000.00	300,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	200,000,000.00	200,000,000.00
<b>0220000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>378,025,794.00</b>	<b>1,135,141,042.00</b>	<b>1,513,166,836.00</b>	<b>530,000,000.00</b>	<b>2,043,166,836.00</b>
022000100100	Department of Finance & Supplies	378,025,794.00	1,135,141,042.00	1,513,166,836.00	530,000,000.00	2,043,166,836.00
<b>0238000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>69,024,789.00</b>	<b>5,450,000.00</b>	<b>74,474,789.00</b>	<b>25,000,000.00</b>	<b>99,474,789.00</b>
023800100100	Budget, Planning, Research and Statistics	69,024,789.00	5,450,000.00	74,474,789.00	25,000,000.00	99,474,789.00
<b>0234000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>170,487,820.00</b>	<b>67,500,000.00</b>	<b>237,987,820.00</b>	<b>4,000,000,000.00</b>	<b>4,237,987,820.00</b>
023400100100	Department of Works	170,487,820.00	67,500,000.00	237,987,820.00	1,855,000,000.00	2,092,987,820.00
023400100500	Fire Service Unit	-	-	-	5,000,000.00	5,000,000.00
023400100600	Town Country Planning Unit	-	-	-	200,000,000.00	200,000,000.00
023400200100	Rural Electrification	-	-	-	460,000,000.00	460,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,480,000,000.00	1,480,000,000.00
<b>0500000000</b>	<b>SOCIAL SECTOR</b>	<b>1,124,396,377.00</b>	<b>196,000,000.00</b>	<b>1,320,396,377.00</b>	<b>291,120,000.00</b>	<b>1,611,516,377.00</b>
<b>0517000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>909,855,351.00</b>	<b>116,500,000.00</b>	<b>1,026,355,351.00</b>	<b>100,000,000.00</b>	<b>1,126,355,351.00</b>
051700100100	Department of Education	909,855,351.00	116,500,000.00	1,026,355,351.00	100,000,000.00	1,126,355,351.00
<b>0521000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>214,541,026.00</b>	<b>79,500,000.00</b>	<b>294,041,026.00</b>	<b>191,120,000.00</b>	<b>485,161,026.00</b>
052100100100	Department of Health Care	214,541,026.00	79,500,000.00	294,041,026.00	191,120,000.00	485,161,026.00

## 2 Revenue Reports

### 2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

#### 235107 - GUJBA 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>5,384,905,361.63</i></b>	<b><i>153,555,472.26</i></b>	<b><i>11,197,692,085.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>2,600,000.00</b>	<b>2,178,000.00</b>	<b>4,000,000.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>2,600,000.00</b>	<b>2,178,000.00</b>	<b>4,000,000.00</b>
012500100100	Director of Personnel Management	2,600,000.00	2,178,000.00	4,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>5,381,905,361.63</b>	<b>151,080,472.26</b>	<b>11,192,792,085.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>105,700,000.00</b>	<b>89,316,108.25</b>	<b>134,950,000.00</b>
021500100100	Department of Agriculture & Natural Resources	105,700,000.00	89,316,108.25	134,950,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>5,255,705,361.63</b>	<b>48,358,341.01</b>	<b>11,028,692,085.00</b>
022000100100	Department of Finance & Supplies	5,255,705,361.63	48,358,341.01	11,028,692,085.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>20,500,000.00</b>	<b>13,406,023.00</b>	<b>29,150,000.00</b>
023400100100	Department of Works	20,500,000.00	13,406,023.00	29,150,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>400,000.00</b>	<b>297,000.00</b>	<b>900,000.00</b>
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>400,000.00</b>	<b>297,000.00</b>	<b>900,000.00</b>
052100100100	Department of Health Care	400,000.00	297,000.00	900,000.00

## 2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

### 235107 - GUJBA 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>5,384,905,361.63</b>	<b>153,555,472.26</b>	<b>11,197,692,085.00</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,197,105,361.63</b>	<b>-</b>	<b>10,950,392,085.00</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>5,197,105,361.63</b>	<b>-</b>	<b>10,950,392,085.00</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF STATUTORY ALLOCATION</b>	<b>1,404,301,448.76</b>	<b>-</b>	<b>1,474,144,871.00</b>
11010101	Statutory Allocation	1,305,001,346.31	-	1,380,201,533.00
11010105	Receipt of Share of State IGR	99,300,102.44	-	93,943,338.00
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>1,967,102,029.37</b>	<b>-</b>	<b>2,817,800,580.00</b>
11010201	Share of VAT	1,967,102,029.37	-	2,817,800,580.00
<b>110103</b>	<b>OTHER FAAC REVENUES</b>	<b>1,825,701,883.50</b>	<b>-</b>	<b>6,658,446,634.00</b>
11010302	Excess Non-Oil	1,825,701,883.50	-	680,726,057.00
11010303	Exchange Gain	-	-	900,993,116.00
11010304	Ecological Fund	-	-	590,726,057.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	556,580,845.00
11010399	Other FAAC Distributions	-	-	3,929,420,559.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>187,800,000.00</b>	<b>153,555,472.26</b>	<b>247,300,000.00</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>19,600,000.00</b>	<b>16,799,085.26</b>	<b>27,500,000.00</b>
<b>120103</b>	<b>OTHER TAXES</b>	<b>19,600,000.00</b>	<b>16,799,085.26</b>	<b>27,500,000.00</b>
12010308	Livestock Tax	17,300,000.00	14,808,083.25	24,000,000.00
12010309	Other Service Taxes	2,300,000.00	1,991,002.01	3,500,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>168,200,000.00</b>	<b>136,756,387.00</b>	<b>219,800,000.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>15,800,000.00</b>	<b>7,483,387.00</b>	<b>38,350,000.00</b>
12020111	Bake House Licence	300,000.00	254,000.00	700,000.00
12020113	Brick Making, etc. Licence	100,000.00	78,000.00	300,000.00
12020116	Cattle Dealer Licences	3,800,000.00	1,971,002.00	10,000,000.00
12020120	Hawker's Permits	1,700,000.00	174,000.00	850,000.00

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020122	Produce Buying Licences	2,000,000.00	-	3,000,000.00
12020137	Trade Permit Licences	900,000.00	808,000.00	2,000,000.00
12020142	Petty Traders Licences	200,000.00	125,000.00	650,000.00
12020144	Felling and Trees Licences	2,100,000.00	1,789,023.00	11,350,000.00
12020154	Panel Beaters Licences	100,000.00	87,000.00	700,000.00
12020155	Vulcanizers Licences	100,000.00	89,000.00	500,000.00
12020161	Building Materials Licences	100,000.00	78,900.00	2,650,000.00
12020168	Kiosks Licences	200,000.00	141,000.00	1,000,000.00
12020173	Motorcycle Permits	2,000,000.00	1,789,023.00	3,000,000.00
12020175	Cigarette Licences	-	-	250,000.00
12020176	Squatters Permits	100,000.00	41,201.00	300,000.00
12020180	Photo Copying, Typing Institute Licences	100,000.00	38,238.00	400,000.00
12020199	Other Licences N.E.C	2,000,000.00	20,000.00	700,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>9,000,000.00</b>	<b>5,528,000.00</b>	<b>16,450,000.00</b>
12020417	Contractor Registration Fees	2,000,000.00	-	3,000,000.00
12020443	Birth & Death Registration Fees	100,000.00	43,000.00	200,000.00
12020446	Agricultural/Veterinary Services Fees	200,000.00	139,000.00	300,000.00
12020449	Business/Trade Operating Fees	200,000.00	-	400,000.00
12020451	Timber & Forest Fees	1,000,000.00	871,000.00	2,000,000.00
12020459	Right of Occupancy Fees	600,000.00	534,000.00	700,000.00
12020460	Building Plan Approval Fees	200,000.00	128,000.00	350,000.00
12020461	Title Transfer Fees	300,000.00	287,000.00	300,000.00
12020466	Indigenship Registration Fees	2,600,000.00	2,178,000.00	4,000,000.00
12020478	Workshop Fees	200,000.00	-	250,000.00
12020488	Refuse Collection and Disposal Fees	100,000.00	42,000.00	300,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	1,000,000.00	889,000.00	4,650,000.00
12020492	Irrigation Scheme Fees/Charges	500,000.00	417,000.00	-
<b>120206</b>	<b>SALES - GENERAL</b>	<b>20,500,000.00</b>	<b>18,201,000.00</b>	<b>22,000,000.00</b>
12020609	Proceeds from Sales of Farm Produce	20,500,000.00	18,201,000.00	22,000,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>121,900,000.00</b>	<b>104,673,000.00</b>	<b>143,000,000.00</b>
12020722	Earnings from Cattle Markets	25,500,000.00	21,280,000.00	30,000,000.00
12020723	Earnings from Goats and Sheep's Markets	32,700,000.00	29,798,000.00	32,000,000.00

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification**

<b>Code</b>	<b>Economic</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
12020724	Earnings from Markets	14,800,000.00	12,208,000.00	16,000,000.00
12020725	Earnings from Motor Parks	12,100,000.00	9,781,000.00	15,000,000.00
12020726	Earnings from Shops and Shopping Centres	25,800,000.00	22,894,000.00	35,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	11,000,000.00	8,712,000.00	15,000,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,000,000.00</b>	<b>871,000.00</b>	-
12020908	Ground Rent	1,000,000.00	871,000.00	-

## 2.C Capital Receipts

Table 6: Capital Receipts by Item

### 235107 - GUJBA 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

### 235107 - GUJBA 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>11,197,692,085.00</i></b>
<b>01</b>	<b>FEDERATION ACCOUNT</b>	<b>10,950,392,085.00</b>
<b>011</b>	<b>FAAC DIRECT ALLOCATION</b>	<b>10,950,392,085.00</b>
01101	FAAC Direct Allocation	10,950,392,085.00
<b>02</b>	<b>CONSOLIDATED REVENUE FUND</b>	<b>247,300,000.00</b>
<b>021</b>	<b>MAIN ENVELOP</b>	<b>247,300,000.00</b>
02101	Main Envelop - Budgetary Allocation	247,300,000.00

### 3 Expenditure Reports

#### 3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

#### 235107 - GUJBA Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>4,398,599,284.61</i></b>	<b><i>3,720,999,127.13</i></b>	<b><i>11,197,692,085.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>833,006,253.22</b>	<b>896,875,963.06</b>	<b>2,315,184,165.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>112,453,117.22</b>	<b>88,886,967.32</b>	<b>145,153,187.00</b>
011100100100	Office of the Chairman	112,453,117.22	88,886,967.32	145,153,187.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>182,847,619.00</b>	<b>161,004,688.00</b>	<b>258,971,185.00</b>
011200100100	The Council	182,847,619.00	161,004,688.00	258,971,185.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>491,623,705.00</b>	<b>639,795,307.74</b>	<b>1,839,215,377.00</b>
012500100100	Director of Personnel Management	220,873,705.00	197,850,210.36	360,087,012.00
012500100200	General Administration Unit	220,000,000.00	408,000,000.00	1,410,000,000.00
012500100600	Information Unit	1,000,000.00	1,000,000.00	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	5,000,000.00	5,000,000.00	5,000,000.00
012500100900	Traditional Rulers Unit	44,750,000.00	27,945,097.38	59,128,365.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>46,081,812.00</b>	<b>7,189,000.00</b>	<b>71,844,416.00</b>
016100100100	Secretary to the Local Government	46,081,812.00	7,189,000.00	71,844,416.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,936,938,293.44</b>	<b>2,211,243,272.12</b>	<b>7,270,991,543.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>416,155,166.00</b>	<b>359,349,744.96</b>	<b>890,362,098.00</b>
021500100100	Department of Agriculture & Natural Resources	206,155,166.00	187,156,744.96	390,362,098.00
021500200100	Livestock & Veterinary	160,000,000.00	131,193,000.00	300,000,000.00
021500300400	Home Economic and Manufacturing	50,000,000.00	41,000,000.00	200,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>581,471,091.44</b>	<b>779,892,245.53</b>	<b>2,043,166,836.00</b>
022000100100	Department of Finance & Supplies	581,471,091.44	779,892,245.53	2,043,166,836.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>68,902,513.00</b>	<b>46,590,204.40</b>	<b>99,474,789.00</b>
023800100100	Budget, Planning, Research and Statistics	68,902,513.00	46,590,204.40	99,474,789.00

**235107 - GUJBA 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>1,870,409,523.00</b>	<b>1,025,411,077.23</b>	<b>4,237,987,820.00</b>
023400100100	Department of Works	1,005,409,523.00	230,411,077.23	2,092,987,820.00
023400100500	Fire Service Unit	-	-	5,000,000.00
023400100600	Town Country Planning Unit	60,000,000.00	60,000,000.00	200,000,000.00
023400200100	Rural Electrification	200,000,000.00	160,000,000.00	460,000,000.00
023400300100	Water Resource & Water Supply	585,000,000.00	555,000,000.00	1,480,000,000.00
023400400100	Environment Service, Drainage and Culvert	20,000,000.00	20,000,000.00	-
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>628,654,737.95</b>	<b>612,879,891.95</b>	<b>1,611,516,377.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
051700100100	Department of Education	395,751,657.95	357,537,541.41	1,126,355,351.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
052100100100	Department of Health Care	232,903,080.00	255,342,350.54	485,161,026.00

Table 9: Personnel Expenditure by Administrative Classification

**235107 - GUJBA 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>1,458,361,030.53</i></b>	<b><i>1,226,022,216.23</i></b>	<b><i>2,539,433,926.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>543,506,253.22</b>	<b>440,085,692.76</b>	<b>627,134,165.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>85,553,117.22</b>	<b>74,130,127.02</b>	<b>90,553,187.00</b>
011100100100	Office of the Chairman	85,553,117.22	74,130,127.02	90,553,187.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>172,647,619.00</b>	<b>152,871,258.00</b>	<b>229,021,185.00</b>
011200100100	The Council	172,647,619.00	152,871,258.00	229,021,185.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>249,323,705.00</b>	<b>213,084,307.74</b>	<b>256,715,377.00</b>
012500100100	Director of Personnel Management	209,673,705.00	189,214,210.36	215,587,012.00
012500100900	Traditional Rulers Unit	39,650,000.00	23,870,097.38	41,128,365.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>35,981,812.00</b>	<b>-</b>	<b>50,844,416.00</b>
016100100100	Secretary to the Local Government	35,981,812.00	-	50,844,416.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>445,500,039.36</b>	<b>377,793,631.52</b>	<b>787,903,384.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>158,655,166.00</b>	<b>131,278,104.36</b>	<b>170,364,981.00</b>
021500100100	Department of Agriculture & Natural Resources	158,655,166.00	131,278,104.36	170,364,981.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>90,132,837.36</b>	<b>84,021,245.53</b>	<b>378,025,794.00</b>
022000100100	Department of Finance & Supplies	90,132,837.36	84,021,245.53	378,025,794.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>52,802,513.00</b>	<b>41,321,204.40</b>	<b>69,024,789.00</b>
023800100100	Budget, Planning, Research and Statistics	52,802,513.00	41,321,204.40	69,024,789.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>143,909,523.00</b>	<b>121,173,077.23</b>	<b>170,487,820.00</b>
023400100100	Department of Works	143,909,523.00	121,173,077.23	170,487,820.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>469,354,737.95</b>	<b>408,142,891.95</b>	<b>1,124,396,377.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>299,551,657.95</b>	<b>253,971,541.41</b>	<b>909,855,351.00</b>
051700100100	Department of Education	299,551,657.95	253,971,541.41	909,855,351.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
052100100100	Department of Health Care	169,803,080.00	154,171,350.54	214,541,026.00

Table 10: Other Recurrent Expenditure by Administrative Classification

**235107 - GUJBA 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>643,638,254.08</i></b>	<b><i>461,663,910.90</i></b>	<b><i>1,631,141,042.00</i></b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>83,500,000.00</b>	<b>62,790,270.30</b>	<b>208,050,000.00</b>
<b>01110000000</b>	<b>OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN</b>	<b>26,900,000.00</b>	<b>14,756,840.30</b>	<b>54,600,000.00</b>
011100100100	Office of the Chairman	26,900,000.00	14,756,840.30	54,600,000.00
<b>01120000000</b>	<b>LOCAL GOVERNMENT COUNCIL</b>	<b>10,200,000.00</b>	<b>8,133,430.00</b>	<b>29,950,000.00</b>
011200100100	The Council	10,200,000.00	8,133,430.00	29,950,000.00
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>36,300,000.00</b>	<b>32,711,000.00</b>	<b>102,500,000.00</b>
012500100100	Director of Personnel Management	11,200,000.00	8,636,000.00	84,500,000.00
012500100200	General Administration Unit	20,000,000.00	20,000,000.00	-
012500100900	Traditional Rulers Unit	5,100,000.00	4,075,000.00	18,000,000.00
<b>01610000000</b>	<b>SECRETARY TO THE LOCAL GOVERNMENT</b>	<b>10,100,000.00</b>	<b>7,189,000.00</b>	<b>21,000,000.00</b>
016100100100	Secretary to the Local Government	10,100,000.00	7,189,000.00	21,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>445,838,254.08</b>	<b>292,136,640.60</b>	<b>1,227,091,042.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>37,500,000.00</b>	<b>28,758,640.60</b>	<b>19,000,000.00</b>
021500100100	Department of Agriculture & Natural Resources	37,500,000.00	28,758,640.60	19,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>391,338,254.08</b>	<b>248,871,000.00</b>	<b>1,135,141,042.00</b>
022000100100	Department of Finance & Supplies	391,338,254.08	248,871,000.00	1,135,141,042.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>6,100,000.00</b>	<b>5,269,000.00</b>	<b>5,450,000.00</b>
023800100100	Budget, Planning, Research and Statistics	6,100,000.00	5,269,000.00	5,450,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>10,900,000.00</b>	<b>9,238,000.00</b>	<b>67,500,000.00</b>
023400100100	Department of Works	10,900,000.00	9,238,000.00	67,500,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>114,300,000.00</b>	<b>106,737,000.00</b>	<b>196,000,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
051700100100	Department of Education	76,200,000.00	70,566,000.00	116,500,000.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
052100100100	Department of Health Care	38,100,000.00	36,171,000.00	79,500,000.00

Table 11: Capital Expenditure by Administrative Classification

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit**

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>206,000,000.00</b>	<b>394,000,000.00</b>	<b>1,480,000,000.00</b>
<b>01250000000</b>	<b>DIRECTOR OF PERSONNEL MANAGEMENT</b>	<b>206,000,000.00</b>	<b>394,000,000.00</b>	<b>1,480,000,000.00</b>
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	200,000,000.00	388,000,000.00	1,410,000,000.00
012500100600	Information Unit	1,000,000.00	1,000,000.00	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	5,000,000.00	5,000,000.00	5,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,045,600,000.00</b>	<b>1,541,313,000.00</b>	<b>5,255,997,117.00</b>
<b>02150000000</b>	<b>DEPARTMENT OF AGRICULTURE &amp; NATURAL RESOURCES</b>	<b>220,000,000.00</b>	<b>199,313,000.00</b>	<b>700,997,117.00</b>
021500100100	Department of Agriculture & Natural Resources	10,000,000.00	27,120,000.00	200,997,117.00
021500200100	Livestock & Veterinary	160,000,000.00	131,193,000.00	300,000,000.00
021500300400	Home Economic and Manufacturing	50,000,000.00	41,000,000.00	200,000,000.00
<b>02200000000</b>	<b>DEPARTMENT OF FINANCE &amp; SUPPLIES</b>	<b>100,000,000.00</b>	<b>447,000,000.00</b>	<b>530,000,000.00</b>
022000100100	Department of Finance & Supplies	100,000,000.00	447,000,000.00	530,000,000.00
<b>02380000000</b>	<b>BUDGET, PLANNING, RESEARCH AND STATISTICS</b>	<b>10,000,000.00</b>	<b>-</b>	<b>25,000,000.00</b>
023800100100	Budget, Planning, Research and Statistics	10,000,000.00	-	25,000,000.00
<b>02340000000</b>	<b>DEPARTMENT OF WORKS &amp; HOUSING</b>	<b>1,715,600,000.00</b>	<b>895,000,000.00</b>	<b>4,000,000,000.00</b>
023400100100	Department of Works	850,600,000.00	100,000,000.00	1,855,000,000.00
023400100500	Fire Service Unit	-	-	5,000,000.00
023400100600	Town Country Planning Unit	60,000,000.00	60,000,000.00	200,000,000.00
023400200100	Rural Electrification	200,000,000.00	160,000,000.00	460,000,000.00
023400300100	Water Resource & Water Supply	585,000,000.00	555,000,000.00	1,480,000,000.00
023400400100	Environment Service, Drainage and Culvert	20,000,000.00	20,000,000.00	-
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>45,000,000.00</b>	<b>98,000,000.00</b>	<b>291,120,000.00</b>
<b>05170000000</b>	<b>DEPARTMENT OF EDUCATION</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
051700100100	Department of Education	20,000,000.00	33,000,000.00	100,000,000.00
<b>05210000000</b>	<b>DEPARTMENT OF HEALTH CARE</b>	<b>25,000,000.00</b>	<b>65,000,000.00</b>	<b>191,120,000.00</b>
052100100100	Department of Health Care	25,000,000.00	65,000,000.00	191,120,000.00

### 3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

#### 235107 - GUJBA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>2</b>	<b>EXPENDITURES</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,539,433,926.00</b>
<b>2101</b>	<b>SALARY</b>	<b>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,279,433,926.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,279,433,926.00</b>
21010101	Consolidated Salary	1,458,361,030.53	1,226,022,216.23	2,279,433,926.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>260,000,000.00</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	-	-	<b>260,000,000.00</b>
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	170,000,000.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>643,638,254.08</b>	<b>461,663,910.90</b>	<b>1,631,141,042.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>616,238,254.08</b>	<b>440,469,370.30</b>	<b>1,531,141,042.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>21,800,000.00</b>	<b>16,852,700.00</b>	<b>54,700,000.00</b>
22020101	Local Transport & Traveling - Training	15,700,000.00	12,832,600.00	29,000,000.00
22020102	Local Transport & Traveling - Others	6,100,000.00	4,020,100.00	25,700,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>8,200,000.00</b>	<b>6,498,230.00</b>	<b>16,200,000.00</b>
22020201	Electricity Charges	200,000.00	174,000.00	1,000,000.00
22020202	Telephone Charges	2,000,000.00	1,490,230.00	3,100,000.00
22020211	Other Utility Charges	6,000,000.00	4,834,000.00	12,100,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>52,500,000.00</b>	<b>46,235,000.00</b>	<b>123,600,000.00</b>
22020301	Office Stationaries/Computer Consumables	13,100,000.00	10,202,000.00	29,000,000.00
22020305	Printing of Non-Security Documents	12,100,000.00	9,253,000.00	16,600,000.00
22020307	Drugs/Laboratory/Medical Supplies	25,000,000.00	25,000,000.00	50,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	510,000.00	1,000,000.00
22020312	Production, Publication and Circulation of Annual Financial Stater	1,500,000.00	1,270,000.00	2,000,000.00
22020315	Sanitary Kits & Supplies	-	-	25,000,000.00

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>30,500,000.00</b>	<b>23,107,000.00</b>	<b>73,000,000.00</b>
22020401	Maintenance of Motor Vehicle	3,200,000.00	3,000,000.00	2,000,000.00
22020402	Maintenance of Office Furniture	10,000,000.00	7,894,000.00	23,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	12,400,000.00	10,303,000.00	23,000,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	340,000.00	1,000,000.00
22020405	Maintenance of Plants/Generators	500,000.00	150,000.00	1,000,000.00
22020406	Other Maintenance Services	1,400,000.00	920,000.00	22,000,000.00
22020410	Maintenance of Street Lightings	2,500,000.00	500,000.00	1,000,000.00
<b>220205</b>	<b>TRAINING- GENERAL</b>	<b>27,100,000.00</b>	<b>25,650,000.00</b>	<b>66,500,000.00</b>
22020501	Local Training	27,100,000.00	25,650,000.00	66,500,000.00
<b>220206</b>	<b>OTHER SERVICES- GENERAL</b>	<b>-</b>	<b>-</b>	<b>10,000,000.00</b>
22020605	Cleaning & Fumigation Services	-	-	10,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>8,200,000.00</b>	<b>6,471,000.00</b>	<b>11,300,000.00</b>
22020701	Financial Consulting	1,900,000.00	1,562,000.00	2,800,000.00
22020702	Information Technology Consulting	1,000,000.00	750,000.00	1,500,000.00
22020704	Engineering Services	300,000.00	170,000.00	1,000,000.00
22020706	Surveying Services	500,000.00	380,000.00	-
22020709	Auditing of Accounts	4,500,000.00	3,609,000.00	6,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>1,100,000.00</b>	<b>1,219,440.30</b>	<b>6,000,000.00</b>
22020901	Bank Charges (other than Interest)	1,100,000.00	1,219,440.30	6,000,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>466,838,254.08</b>	<b>314,436,000.00</b>	<b>1,169,841,042.00</b>
22021001	Refreshment & Meals	9,100,000.00	5,533,000.00	19,100,000.00
22021007	Welfare Packages	7,000,000.00	4,783,000.00	37,100,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	740,000.00	1,000,000.00
22021015	Monitoring and Evaluation	1,000,000.00	380,000.00	3,000,000.00
22021017	Tuition, Registration & Exam Fees	70,000,000.00	65,000,000.00	-
22021041	Miscellaneous/Contingency	378,738,254.08	238,000,000.00	1,109,641,042.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>2,000,000.00</b>	<b>1,789,000.00</b>	<b>100,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>2,000,000.00</b>	<b>1,789,000.00</b>	<b>100,000,000.00</b>
22040101	Grants to Other Governments	2,000,000.00	1,789,000.00	-
22040109	Grants to Communities/NGOs	-	-	100,000,000.00

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>25,400,000.00</b>	<b>19,405,540.60</b>	<b>-</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>	<b>25,400,000.00</b>	<b>19,405,540.60</b>	<b>-</b>
22050106	Agricultural Inputs Subsidy	25,400,000.00	19,405,540.60	-
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>401,000,000.00</b>	<b>196,193,000.00</b>	<b>1,465,997,117.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>401,000,000.00</b>	<b>196,193,000.00</b>	<b>1,465,997,117.00</b>
23010101	Purchase / Acquisition of Land	60,000,000.00	60,000,000.00	200,000,000.00
23010104	Purchase of Motor Cycles	-	-	50,000,000.00
23010105	Purchase of Motor Vehicles	60,000,000.00	-	270,000,000.00
23010108	Purchase of Buses	100,000,000.00	-	180,000,000.00
23010112	Purchase of Office Furniture and Fittings	30,000,000.00	26,193,000.00	150,000,000.00
23010119	Purchase of Power Generating Set	30,000,000.00	-	40,000,000.00
23010122	Purchase of Health / Medical Equipment	25,000,000.00	25,000,000.00	100,000,000.00
23010123	Purchase of Fire Fighting Equipment	-	-	5,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	5,000,000.00	5,000,000.00	5,000,000.00
23010127	Purchase of Agricultural Equipment	-	-	110,997,117.00
23010128	Purchase of Security Equipment	40,000,000.00	38,000,000.00	150,000,000.00
23010129	Purchase of Industrial Equipment	50,000,000.00	41,000,000.00	200,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	1,000,000.00	1,000,000.00	5,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>1,665,600,000.00</b>	<b>1,260,000,000.00</b>	<b>4,126,120,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER</b>	<b>1,665,600,000.00</b>	<b>1,260,000,000.00</b>	<b>4,126,120,000.00</b>
23020101	Construction/ Provision of Office Buildings	160,000,000.00	-	300,000,000.00
23020103	Construction/ Provision of Electricity	200,000,000.00	160,000,000.00	460,000,000.00
23020105	Construction/ Provision of Water Facilities	355,000,000.00	355,000,000.00	850,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	150,000,000.00	163,000,000.00	241,120,000.00
23020107	Construction/ Provision of Public Schools	-	15,000,000.00	100,000,000.00
23020114	Construction/ Provision of Roads & Bridges	700,600,000.00	-	1,500,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	-	447,000,000.00	300,000,000.00
23020133	Construction/ Provision of Drainage Channels	100,000,000.00	100,000,000.00	330,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	20,000,000.00	45,000,000.00

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification**

<b>Code</b>	<b>Item</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
<b>2303</b>	<b>REHABILITATION/ REPAIRS</b>	<b>200,000,000.00</b>	<b>550,000,000.00</b>	<b>1,420,000,000.00</b>
<b>230301</b>	<b>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>200,000,000.00</b>	<b>550,000,000.00</b>	<b>1,420,000,000.00</b>
23030101	Rehabilitation/ Repairs of Residential Building	-	-	300,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	200,000,000.00	200,000,000.00	620,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	350,000,000.00	500,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>30,000,000.00</b>	<b>27,120,000.00</b>	<b>15,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT- GENERAL</b>	<b>30,000,000.00</b>	<b>27,120,000.00</b>	<b>15,000,000.00</b>
23040101	Tree Planting	10,000,000.00	7,120,000.00	15,000,000.00
23040105	Water Pollution Prevention & Control	20,000,000.00	20,000,000.00	-

### 3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

#### 235107 - GUJBA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b><i>Total Expenditure</i></b>	<b><i>4,398,599,284.61</i></b>	<b><i>3,720,999,127.13</i></b>	<b><i>11,197,692,085.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>1,432,629,857.66</b>	<b>1,689,413,315.61</b>	<b>4,128,697,425.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>876,771,827.66</b>	<b>1,029,783,900.85</b>	<b>2,187,291,208.00</b>
70111	Executive and Legislative Organs	295,300,736.22	249,891,655.32	404,124,372.00
70112	Financial and Fiscal Affairs	581,471,091.44	779,892,245.53	1,783,166,836.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>555,858,030.00</b>	<b>659,629,414.76</b>	<b>1,941,406,217.00</b>
70131	General Personnel Services	440,873,705.00	605,850,210.36	1,770,087,012.00
70132	Overall Planning and Statistical Services	68,902,513.00	46,590,204.40	99,474,789.00
70133	Other General Services	46,081,812.00	7,189,000.00	71,844,416.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
70321	Fire Protection Services	-	-	5,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,682,564,689.00</b>	<b>810,760,822.19</b>	<b>3,648,349,918.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>416,155,166.00</b>	<b>359,349,744.96</b>	<b>890,362,098.00</b>
70421	Agriculture	416,155,166.00	359,349,744.96	890,362,098.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
70435	Electricity	200,000,000.00	160,000,000.00	460,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>1,065,409,523.00</b>	<b>290,411,077.23</b>	<b>2,292,987,820.00</b>
70443	Construction	1,065,409,523.00	290,411,077.23	2,292,987,820.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>5,000,000.00</b>
70461	Communication	1,000,000.00	1,000,000.00	5,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
70511	Waste Management	20,000,000.00	20,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
70631	Water Supply	585,000,000.00	555,000,000.00	1,480,000,000.00

**235107 - GUJBA 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>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
70741	Public Health Services	232,903,080.00	255,342,350.54	485,161,026.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>49,750,000.00</b>	<b>32,945,097.38</b>	<b>64,128,365.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>44,750,000.00</b>	<b>27,945,097.38</b>	<b>59,128,365.00</b>
70821	Cultural Services	44,750,000.00	27,945,097.38	59,128,365.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	5,000,000.00	5,000,000.00	5,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
70912	Primary Education	395,751,657.95	357,537,541.41	1,126,355,351.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
71021	Old Age	-	-	260,000,000.00

Table 14: Personnel Expenditure by Functional Classification

**235107 - GUJBA 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>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,539,433,926.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>646,791,603.58</b>	<b>541,558,045.31</b>	<b>773,056,383.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>348,333,573.58</b>	<b>311,022,630.55</b>	<b>437,600,166.00</b>
70111	Executive and Legislative Organs	258,200,736.22	227,001,385.02	319,574,372.00
70112	Financial and Fiscal Affairs	90,132,837.36	84,021,245.53	118,025,794.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>298,458,030.00</b>	<b>230,535,414.76</b>	<b>335,456,217.00</b>
70131	General Personnel Services	209,673,705.00	189,214,210.36	215,587,012.00
70132	Overall Planning and Statistical Services	52,802,513.00	41,321,204.40	69,024,789.00
70133	Other General Services	35,981,812.00	-	50,844,416.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>302,564,689.00</b>	<b>252,451,181.59</b>	<b>340,852,801.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>158,655,166.00</b>	<b>131,278,104.36</b>	<b>170,364,981.00</b>
70421	Agriculture	158,655,166.00	131,278,104.36	170,364,981.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>143,909,523.00</b>	<b>121,173,077.23</b>	<b>170,487,820.00</b>
70443	Construction	143,909,523.00	121,173,077.23	170,487,820.00
<b>707</b>	<b>HEALTH</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
70741	Public Health Services	169,803,080.00	154,171,350.54	214,541,026.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>39,650,000.00</b>	<b>23,870,097.38</b>	<b>41,128,365.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>39,650,000.00</b>	<b>23,870,097.38</b>	<b>41,128,365.00</b>
70821	Cultural Services	39,650,000.00	23,870,097.38	41,128,365.00
<b>709</b>	<b>EDUCATION</b>	<b>299,551,657.95</b>	<b>253,971,541.41</b>	<b>909,855,351.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>299,551,657.95</b>	<b>253,971,541.41</b>	<b>909,855,351.00</b>
70912	Primary Education	299,551,657.95	253,971,541.41	909,855,351.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	-	-	<b>260,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	-	-	<b>260,000,000.00</b>
71021	Old Age	-	-	260,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

**235107 - GUJBA 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>643,638,254.08</i></b>	<b><i>461,663,910.90</i></b>	<b><i>1,631,141,042.00</i></b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>475,838,254.08</b>	<b>312,855,270.30</b>	<b>1,330,641,042.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>428,438,254.08</b>	<b>271,761,270.30</b>	<b>1,219,691,042.00</b>
70111	Executive and Legislative Organs	37,100,000.00	22,890,270.30	84,550,000.00
70112	Financial and Fiscal Affairs	391,338,254.08	248,871,000.00	1,135,141,042.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>47,400,000.00</b>	<b>41,094,000.00</b>	<b>110,950,000.00</b>
70131	General Personnel Services	31,200,000.00	28,636,000.00	84,500,000.00
70132	Overall Planning and Statistical Services	6,100,000.00	5,269,000.00	5,450,000.00
70133	Other General Services	10,100,000.00	7,189,000.00	21,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>48,400,000.00</b>	<b>37,996,640.60</b>	<b>86,500,000.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>37,500,000.00</b>	<b>28,758,640.60</b>	<b>19,000,000.00</b>
70421	Agriculture	37,500,000.00	28,758,640.60	19,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>10,900,000.00</b>	<b>9,238,000.00</b>	<b>67,500,000.00</b>
70443	Construction	10,900,000.00	9,238,000.00	67,500,000.00
<b>707</b>	<b>HEALTH</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
70741	Public Health Services	38,100,000.00	36,171,000.00	79,500,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>5,100,000.00</b>	<b>4,075,000.00</b>	<b>18,000,000.00</b>
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>5,100,000.00</b>	<b>4,075,000.00</b>	<b>18,000,000.00</b>
70821	Cultural Services	5,100,000.00	4,075,000.00	18,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
70912	Primary Education	76,200,000.00	70,566,000.00	116,500,000.00

Table 16: Capital Expenditure by Functional Classification

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Capital Expenditure</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>310,000,000.00</b>	<b>835,000,000.00</b>	<b>2,025,000,000.00</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND</b>	<b>100,000,000.00</b>	<b>447,000,000.00</b>	<b>530,000,000.00</b>
70112	Financial and Fiscal Affairs	100,000,000.00	447,000,000.00	530,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>210,000,000.00</b>	<b>388,000,000.00</b>	<b>1,495,000,000.00</b>
70131	General Personnel Services	200,000,000.00	388,000,000.00	1,470,000,000.00
70132	Overall Planning and Statistical Services	10,000,000.00	-	25,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
70321	Fire Protection Services	-	-	5,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,331,600,000.00</b>	<b>520,313,000.00</b>	<b>3,220,997,117.00</b>
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>220,000,000.00</b>	<b>199,313,000.00</b>	<b>700,997,117.00</b>
70421	Agriculture	220,000,000.00	199,313,000.00	700,997,117.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
70435	Electricity	200,000,000.00	160,000,000.00	460,000,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>910,600,000.00</b>	<b>160,000,000.00</b>	<b>2,055,000,000.00</b>
70443	Construction	910,600,000.00	160,000,000.00	2,055,000,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>5,000,000.00</b>
70461	Communication	1,000,000.00	1,000,000.00	5,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
70511	Waste Management	20,000,000.00	20,000,000.00	-
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
70631	Water Supply	585,000,000.00	555,000,000.00	1,480,000,000.00
<b>707</b>	<b>HEALTH</b>	<b>25,000,000.00</b>	<b>65,000,000.00</b>	<b>191,120,000.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>25,000,000.00</b>	<b>65,000,000.00</b>	<b>191,120,000.00</b>
70741	Public Health Services	25,000,000.00	65,000,000.00	191,120,000.00

**235107 - GUJBA 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>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>
70861	Recreation, Culture and Religion N.E.C.	5,000,000.00	5,000,000.00	5,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
70912	Primary Education	20,000,000.00	33,000,000.00	100,000,000.00

### 3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

#### 235107 - GUJBA Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>235</b>	<b>YOBE STATE</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>
<b>235107</b>	<b>GUJBA</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>
23510701	Buni Gari/Lawanti	-	370,000,000.00	375,000,000.00
23510702	Buni Yadi	-	447,000,000.00	505,000,000.00
23510708	Mutai	-	15,000,000.00	100,000,000.00
23510710	Wagir	-	40,000,000.00	91,120,000.00
23510797	Gujba - LG Wide	4,398,599,284.61	2,848,999,127.13	10,126,572,085.00

Table 18: Personnel Expenditure by Location Classification

**235107 - GUJBA 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>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,539,433,926.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,539,433,926.00</b>
<b>235107</b>	<b>GUJBA</b>	<b>1,458,361,030.53</b>	<b>1,226,022,216.23</b>	<b>2,539,433,926.00</b>
23510797	Gujba - LG Wide	1,458,361,030.53	1,226,022,216.23	2,539,433,926.00

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

**235107 - GUJBA 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>643,638,254.08</b>	<b>461,663,910.90</b>	<b>1,631,141,042.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>643,638,254.08</b>	<b>461,663,910.90</b>	<b>1,631,141,042.00</b>
<b>235107</b>	<b>GUJBA</b>	<b>643,638,254.08</b>	<b>461,663,910.90</b>	<b>1,631,141,042.00</b>
23510797	Gujba - LG Wide	643,638,254.08	461,663,910.90	1,631,141,042.00

Table 20: Capital Expenditure by Location Classification

**235107 - GUJBA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>235</b>	<b>YOBE STATE</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>2351</b>	<b>YOBE EAST</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>235107</b>	<b>GUJBA</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
23510701	Buni Gari/Lawanti	-	370,000,000.00	375,000,000.00
23510702	Buni Yadi	-	447,000,000.00	505,000,000.00
23510708	Mutai	-	15,000,000.00	100,000,000.00
23510710	Wagir	-	40,000,000.00	91,120,000.00
23510797	Gujba - LG Wide	2,296,600,000.00	1,161,313,000.00	5,955,997,117.00

### 3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

<b>235107 - GUJBA Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>4,398,599,284.61</b>	<b>3,720,999,127.13</b>	<b>11,197,692,085.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>416,155,166.00</b>	<b>359,349,744.96</b>	<b>890,362,098.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>206,155,166.00</b>	<b>187,156,744.96</b>	<b>390,362,098.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	206,155,166.00	187,156,744.96	390,362,098.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>160,000,000.00</b>	<b>131,193,000.00</b>	<b>300,000,000.00</b>
010203	Poultry, pig, and micro livestock production	10,000,000.00	8,193,000.00	150,000,000.00
010205	Animal Health and Livestock Diseases Management	150,000,000.00	123,000,000.00	150,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>41,000,000.00</b>	<b>200,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	50,000,000.00	41,000,000.00	200,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>50,750,000.00</b>	<b>33,945,097.38</b>	<b>69,128,365.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>50,750,000.00</b>	<b>33,945,097.38</b>	<b>69,128,365.00</b>
021001	Societal Re-orientation - General	50,750,000.00	33,945,097.38	69,128,365.00
<b>04</b>	<b>HEALTH</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>232,903,080.00</b>	<b>215,342,350.54</b>	<b>394,041,026.00</b>
040301	Reproductive, Maternal and Neonatal Health	232,903,080.00	215,342,350.54	394,041,026.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>-</b>	<b>40,000,000.00</b>	<b>91,120,000.00</b>
040501	Functional Health Facilities	-	40,000,000.00	91,120,000.00
<b>05</b>	<b>EDUCATION</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all</b>	<b>375,751,657.95</b>	<b>324,537,541.41</b>	<b>1,026,355,351.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	375,751,657.95	324,537,541.41	1,026,355,351.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	15,000,000.00	100,000,000.00
050502	Furnishing	20,000,000.00	18,000,000.00	-
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
061001	Housing and Urban Development - General	-	-	5,000,000.00

**235107 - GUJBA 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>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
091001	Environmental Improvement - General	20,000,000.00	20,000,000.00	-
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
101001	Water Resources and Rural Deve - General	585,000,000.00	555,000,000.00	1,480,000,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>1,432,629,857.66</b>	<b>1,689,413,315.61</b>	<b>4,128,697,425.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>1,432,629,857.66</b>	<b>1,689,413,315.61</b>	<b>4,128,697,425.00</b>
131001	Reform of Government and Governance - General	1,432,629,857.66	1,689,413,315.61	4,128,697,425.00
<b>14</b>	<b>POWER</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
141001	Power - General	200,000,000.00	160,000,000.00	460,000,000.00
<b>17</b>	<b>ROAD</b>	<b>1,065,409,523.00</b>	<b>290,411,077.23</b>	<b>2,292,987,820.00</b>
<b>1710</b>	<b>Road - General</b>	<b>1,065,409,523.00</b>	<b>290,411,077.23</b>	<b>2,292,987,820.00</b>
171001	Road - General	1,065,409,523.00	290,411,077.23	2,292,987,820.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	170,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

**235107 - GUJBA 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><u>1,458,361,030.53</u></b>	<b><u>1,226,022,216.23</u></b>	<b><u>2,539,433,926.00</u></b>
<b>01</b>	<b>AGRICULTURE</b>	<b>158,655,166.00</b>	<b>131,278,104.36</b>	<b>170,364,981.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>158,655,166.00</b>	<b>131,278,104.36</b>	<b>170,364,981.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	158,655,166.00	131,278,104.36	170,364,981.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>39,650,000.00</b>	<b>23,870,097.38</b>	<b>41,128,365.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>39,650,000.00</b>	<b>23,870,097.38</b>	<b>41,128,365.00</b>
021001	Societal Re-orientation - General	39,650,000.00	23,870,097.38	41,128,365.00
<b>04</b>	<b>HEALTH</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
040301	Reproductive, Maternal and Neonatal Health	169,803,080.00	154,171,350.54	214,541,026.00
<b>05</b>	<b>EDUCATION</b>	<b>299,551,657.95</b>	<b>253,971,541.41</b>	<b>909,855,351.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>299,551,657.95</b>	<b>253,971,541.41</b>	<b>909,855,351.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	299,551,657.95	253,971,541.41	909,855,351.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>646,791,603.58</b>	<b>541,558,045.31</b>	<b>773,056,383.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>646,791,603.58</b>	<b>541,558,045.31</b>	<b>773,056,383.00</b>
131001	Reform of Government and Governance - General	646,791,603.58	541,558,045.31	773,056,383.00
<b>17</b>	<b>ROAD</b>	<b>143,909,523.00</b>	<b>121,173,077.23</b>	<b>170,487,820.00</b>
<b>1710</b>	<b>Road - General</b>	<b>143,909,523.00</b>	<b>121,173,077.23</b>	<b>170,487,820.00</b>
171001	Road - General	143,909,523.00	121,173,077.23	170,487,820.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
<b>2305</b>	<b>Social Pensions and Old Age Support</b>	<b>-</b>	<b>-</b>	<b>260,000,000.00</b>
230501	Pensions Payments and Contributions	-	-	170,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

## 235107 - GUJBA 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>643,638,254.08</b>	<b>461,663,910.90</b>	<b>1,631,141,042.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>37,500,000.00</b>	<b>28,758,640.60</b>	<b>19,000,000.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>37,500,000.00</b>	<b>28,758,640.60</b>	<b>19,000,000.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	37,500,000.00	28,758,640.60	19,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>5,100,000.00</b>	<b>4,075,000.00</b>	<b>18,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>5,100,000.00</b>	<b>4,075,000.00</b>	<b>18,000,000.00</b>
021001	Societal Re-orientation - General	5,100,000.00	4,075,000.00	18,000,000.00
<b>04</b>	<b>HEALTH</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Health Services</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	38,100,000.00	36,171,000.00	79,500,000.00
<b>05</b>	<b>EDUCATION</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion rate at all levels of education</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
050201	Early Childhood Care, Development and Education (ECCDE)	76,200,000.00	70,566,000.00	116,500,000.00
<b>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>475,838,254.08</b>	<b>312,855,270.30</b>	<b>1,330,641,042.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>475,838,254.08</b>	<b>312,855,270.30</b>	<b>1,330,641,042.00</b>
131001	Reform of Government and Governance - General	475,838,254.08	312,855,270.30	1,330,641,042.00
<b>17</b>	<b>ROAD</b>	<b>10,900,000.00</b>	<b>9,238,000.00</b>	<b>67,500,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>10,900,000.00</b>	<b>9,238,000.00</b>	<b>67,500,000.00</b>
171001	Road - General	10,900,000.00	9,238,000.00	67,500,000.00

Table 24: Capital Expenditure by Programme Classification

<b>235107 - GUJBA Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)</b>				
<b>Code</b>	<b>Location</b>	<b>2025 Approved Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
<b>01</b>	<b>AGRICULTURE</b>	<b>220,000,000.00</b>	<b>199,313,000.00</b>	<b>700,997,117.00</b>
<b>0101</b>	<b>Effective governance of the Agriculture Sector</b>	<b>10,000,000.00</b>	<b>27,120,000.00</b>	<b>200,997,117.00</b>
010101	Legal, policy, regulations and standards, guidelines and protocols	10,000,000.00	27,120,000.00	200,997,117.00
<b>0102</b>	<b>Development of the livestock value chain</b>	<b>160,000,000.00</b>	<b>131,193,000.00</b>	<b>300,000,000.00</b>
010203	Poultry, pig, and micro livestock production	10,000,000.00	8,193,000.00	150,000,000.00
010205	Animal Health and Livestock Diseases Management	150,000,000.00	123,000,000.00	150,000,000.00
<b>0103</b>	<b>Enhancement of food production and productivity</b>	<b>50,000,000.00</b>	<b>41,000,000.00</b>	<b>200,000,000.00</b>
010302	Intensive crop and vegetable production (irrigation, crop diversifi	50,000,000.00	41,000,000.00	200,000,000.00
<b>02</b>	<b>SOCIETAL RE-ORIENTATION</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>10,000,000.00</b>
<b>0210</b>	<b>Societal Re-orientation - General</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>10,000,000.00</b>
021001	Societal Re-orientation - General	6,000,000.00	6,000,000.00	10,000,000.00
<b>04</b>	<b>HEALTH</b>	<b>25,000,000.00</b>	<b>65,000,000.00</b>	<b>191,120,000.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Package of Hea</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>100,000,000.00</b>
040301	Reproductive, Maternal and Neonatal Health	25,000,000.00	25,000,000.00	100,000,000.00
<b>0405</b>	<b>Provision of adequate and modern health infrastructure</b>	<b>-</b>	<b>40,000,000.00</b>	<b>91,120,000.00</b>
040501	Functional Health Facilities	-	40,000,000.00	91,120,000.00
<b>05</b>	<b>EDUCATION</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	15,000,000.00	100,000,000.00
050502	Furnishing	20,000,000.00	18,000,000.00	-
<b>06</b>	<b>HOUSING AND URBAN DEVELOPMENT</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
<b>0610</b>	<b>Housing and Urban Development - General</b>	<b>-</b>	<b>-</b>	<b>5,000,000.00</b>
061001	Housing and Urban Development - General	-	-	5,000,000.00
<b>09</b>	<b>ENVIRONMENTAL IMPROVEMENT</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
<b>0910</b>	<b>Environmental Improvement - General</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>-</b>
091001	Environmental Improvement - General	20,000,000.00	20,000,000.00	-
<b>10</b>	<b>WATER RESOURCES AND RURAL DEVELOPMENT</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
<b>1010</b>	<b>Water Resources and Rural Deve - General</b>	<b>585,000,000.00</b>	<b>555,000,000.00</b>	<b>1,480,000,000.00</b>
101001	Water Resources and Rural Deve - General	585,000,000.00	555,000,000.00	1,480,000,000.00

**235107 - GUJBA 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>13</b>	<b>REFORM OF GOVERNMENT AND GOVERNANCE</b>	<b>310,000,000.00</b>	<b>835,000,000.00</b>	<b>2,025,000,000.00</b>
<b>1310</b>	<b>Reform of Government and Governance - General</b>	<b>310,000,000.00</b>	<b>835,000,000.00</b>	<b>2,025,000,000.00</b>
131001	Reform of Government and Governance - General	310,000,000.00	835,000,000.00	2,025,000,000.00
<b>14</b>	<b>POWER</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
<b>1410</b>	<b>Power - General</b>	<b>200,000,000.00</b>	<b>160,000,000.00</b>	<b>460,000,000.00</b>
141001	Power - General	200,000,000.00	160,000,000.00	460,000,000.00
<b>17</b>	<b>ROAD</b>	<b>910,600,000.00</b>	<b>160,000,000.00</b>	<b>2,055,000,000.00</b>
<b>1710</b>	<b>Road - General</b>	<b>910,600,000.00</b>	<b>160,000,000.00</b>	<b>2,055,000,000.00</b>
171001	Road - General	910,600,000.00	160,000,000.00	2,055,000,000.00

### 3.F Capital Expenditure by Project

**Table 25: Capital Expenditure by Project**

235107 - GUJBA Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
<b>Total Capital Expenditure</b>						<b>2,296,600,000.00</b>	<b>2,033,313,000.00</b>	<b>7,027,117,117.00</b>
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510797 - Gujba - LG Wide	-	-	60,000,000.00
purchase of 2 numbers of fairly used pegouts to the office of vice chairman and DPM	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510797 - Gujba - LG Wide	-	-	160,000,000.00
vigilante working tools	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23510797 - Gujba - LG Wide	40,000,000.00	38,000,000.00	150,000,000.00
construction of district and village head palaces, fencing and maintenance of grave yard	13 - REFORM OF	012500100200 - General Administration Unit	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23510797 - Gujba - LG Wide	160,000,000.00	-	300,000,000.00
renovation and rehabilitation of emirate council	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23510797 - Gujba - LG Wide	-	-	300,000,000.00
upgrading of LG sectairiant complete interlocking and landscaping	13 - REFORM OF	012500100200 - General Administration Unit	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23510702 - Buni Yadi	-	350,000,000.00	500,000,000.00
Purchases of information Equipment	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23510797 - Gujba - LG Wide	1,000,000.00	1,000,000.00	5,000,000.00
purchase of game equipments	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23510797 - Gujba - LG Wide	5,000,000.00	5,000,000.00	5,000,000.00
Procurement of farm tools and Agro Chemicals to farmers across the LGA	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23510797 - Gujba - LG Wide	-	-	110,997,117.00
Drilling of B/hole at Buni Gari Orchard	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23020105 - Construction/ Provision of Water	70421 - Agriculture	23510701 - Buni Gari/Lawanti	-	-	30,000,000.00
fencing of Buni Gari Orchard	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23020135 - Construction/ Provision of Perim	70421 - Agriculture	23510701 - Buni Gari/Lawanti	-	20,000,000.00	45,000,000.00
tree planting activities	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23040101 - Tree Planting	70421 - Agriculture	23510797 - Gujba - LG Wide	10,000,000.00	7,120,000.00	15,000,000.00
Provision of Equipment, Furniture for Health Centres/ OPD Cards	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010112 - Purchase of Office Furniture and	70421 - Agriculture	23510797 - Gujba - LG Wide	10,000,000.00	8,193,000.00	150,000,000.00
construction of veterinary clinics across the LGA	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23510797 - Gujba - LG Wide	150,000,000.00	123,000,000.00	150,000,000.00
Purchase of Sewing and knitting Machines for Empowerment of youth men and women	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23510797 - Gujba - LG Wide	50,000,000.00	41,000,000.00	200,000,000.00
purchase of tricycles, Jega and keke Napep 5Nos. Each	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010104 - Purchase of Motor Cycles	70112 - Financial and Fiscal Affairs	23510797 - Gujba - LG Wide	-	-	50,000,000.00
Purchase of 3Nos. Of mass transit buse and repairs of broken down ones	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23510797 - Gujba - LG Wide	100,000,000.00	-	180,000,000.00
construction of shopping complex at B/Gari, Likdir and Kukuwa Tasha and market stalls	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510701 - Buni Gari/Lawanti	-	350,000,000.00	300,000,000.00
Construction of Motor Park	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510702 - Buni Yadi	-	97,000,000.00	-
purchase of fairly used Motor Vehicle Isuzu brand for inspection to works department	17 - ROAD	023400100100 - Department of Works	23010105 - Purchase of Motor Vehicles	70443 - Construction	23510797 - Gujba - LG Wide	50,000,000.00	-	25,000,000.00
construction of roads & embarkement and latriets	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23510797 - Gujba - LG Wide	700,600,000.00	-	1,500,000,000.00
Construction of Drainage & culvate and maintenance of existing ones across the state	17 - ROAD	023400100100 - Department of Works	23020133 - Construction/ Provision of Drain	70443 - Construction	23510797 - Gujba - LG Wide	100,000,000.00	100,000,000.00	330,000,000.00
purchase of fire extinguisher	06 - HOUSING AM	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23510702 - Buni Yadi	-	-	5,000,000.00
land compensation across the LGA	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23510797 - Gujba - LG Wide	60,000,000.00	60,000,000.00	200,000,000.00
Electrification of major towns with national grick and installation of solar power street	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23510797 - Gujba - LG Wide	200,000,000.00	160,000,000.00	460,000,000.00
purchase of 30Kva perkins generator and lister generator for replacement of brokedown	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010119 - Purchase of Power Generating St	70631 - Water Supply	23510797 - Gujba - LG Wide	30,000,000.00	-	40,000,000.00
Drilling of full package B/Hole drilling & installation of hand pump across the LGA.	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23510797 - Gujba - LG Wide	355,000,000.00	355,000,000.00	820,000,000.00
rehabilitation & maintainance of water facilities	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23510797 - Gujba - LG Wide	200,000,000.00	200,000,000.00	620,000,000.00
water sanitation activities	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23040105 - Water Pollution Prevention & Col	70511 - Waste Management	23510797 - Gujba - LG Wide	20,000,000.00	20,000,000.00	-
purchase of fairly used Isuzu brand	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23510797 - Gujba - LG Wide	10,000,000.00	-	25,000,000.00
0	05 - EDUCATION	051700100100 - Department of Education	23010112 - Purchase of Office Furniture and	70912 - Primary Education	23510797 - Gujba - LG Wide	20,000,000.00	18,000,000.00	-
construction of 3blocks of classrooms and office at Bukkel	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23510708 - Mutal	-	-	15,000,000.00
purchase of essential equipments to health facilities across the LGA	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23510797 - Gujba - LG Wide	25,000,000.00	25,000,000.00	100,000,000.00
construction of new health care facilities in Ngeljuli, Garin Itace and rehabilitation and	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23510710 - Wagir	-	40,000,000.00	91,120,000.00

### 3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235107 - GUJBA 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>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
050000000000	<b>SOCIAL</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
051700000000	<b>DEPARTMENT OF EDUCATION</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
051700100100	Department of Education	541,552,957.95	466,888,515.41	1,189,093,613.00

Table 27: Basic Education Expenditure by Economic Classification

235107 - GUJBA 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>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>445,352,957.95</b>	<b>363,322,515.41</b>	<b>972,593,613.00</b>
<b>2101</b>	<b>SALARY</b>	<b>445,352,957.95</b>	<b>363,322,515.41</b>	<b>972,593,613.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>445,352,957.95</b>	<b>363,322,515.41</b>	<b>972,593,613.00</b>
21010101	Consolidated Salary	445,352,957.95	363,322,515.41	972,593,613.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>116,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>76,200,000.00</b>	<b>70,566,000.00</b>	<b>16,500,000.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>1,300,000.00</b>	<b>1,710,000.00</b>	<b>2,000,000.00</b>
22020101	Local Transport & Traveling - Training	1,300,000.00	1,710,000.00	2,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>600,000.00</b>	<b>508,000.00</b>	<b>1,000,000.00</b>
22020202	Telephone Charges	500,000.00	421,000.00	1,000,000.00
22020211	Other Utility Charges	100,000.00	87,000.00	-
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>1,300,000.00</b>	<b>1,022,000.00</b>	<b>4,000,000.00</b>
22020301	Office Stationaries/Computer Consumables	600,000.00	512,000.00	3,000,000.00
22020305	Printing of Non-Security Documents	700,000.00	510,000.00	1,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,300,000.00</b>	<b>935,000.00</b>	<b>5,000,000.00</b>
22020402	Maintenance of Office Furniture	600,000.00	437,000.00	3,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	498,000.00	2,000,000.00

**235107 - GUJBA 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>220205</b>	<b>TRAINING- GENERAL</b>	<b>200,000.00</b>	<b>136,000.00</b>	<b>1,000,000.00</b>
22020501	Local Training	200,000.00	136,000.00	1,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>700,000.00</b>	<b>588,000.00</b>	<b>-</b>
22020701	Financial Consulting	200,000.00	178,000.00	-
22020709	Auditing of Accounts	500,000.00	410,000.00	-
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>98,000.00</b>	<b>-</b>
22020901	Bank Charges (other than Interest)	100,000.00	98,000.00	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>70,700,000.00</b>	<b>65,569,000.00</b>	<b>3,500,000.00</b>
22021001	Refreshment & Meals	400,000.00	298,000.00	1,000,000.00
22021007	Welfare Packages	300,000.00	271,000.00	2,500,000.00
22021017	Tuition, Registration & Exam Fees	70,000,000.00	65,000,000.00	-
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>-</b>	<b>-</b>	<b>100,000,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>100,000,000.00</b>
22040109	Grants to Communities/NGOs	-	-	100,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>20,000,000.00</b>	<b>18,000,000.00</b>	<b>-</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>20,000,000.00</b>	<b>18,000,000.00</b>	<b>-</b>
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	18,000,000.00	-
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>-</b>	<b>15,000,000.00</b>	<b>100,000,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>-</b>	<b>15,000,000.00</b>	<b>100,000,000.00</b>
23020107	Construction/ Provision of Public Schools	-	15,000,000.00	100,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

**235107 - GUJBA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
<b>709</b>	<b>EDUCATION</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>541,552,957.95</b>	<b>466,888,515.41</b>	<b>1,189,093,613.00</b>
70912	Primary Education	541,552,957.95	466,888,515.41	1,189,093,613.00

Table 29: Basic Education Expenditure by Programme Classification

<b>235107 - GUJBA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification</b>				
<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
<b>05</b>	<b>EDUCATION</b>	<b>395,751,657.95</b>	<b>357,537,541.41</b>	<b>1,126,355,351.00</b>
<b>0502</b>	<b>Increase in access, retention, and completion ra</b>	<b>375,751,657.95</b>	<b>324,537,541.41</b>	<b>1,026,355,351.00</b>
050201	Early Childhood Care, Development and Education (ECC)	375,751,657.95	324,537,541.41	1,026,355,351.00
<b>0505</b>	<b>Adequate infrastructure at all levels</b>	<b>20,000,000.00</b>	<b>33,000,000.00</b>	<b>100,000,000.00</b>
050501	Schools' infrastructure construction and rehabilitation	-	15,000,000.00	100,000,000.00
050502	Furnishing	20,000,000.00	18,000,000.00	-

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

<b>235107 - GUJBA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Sub</b>							
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Other Recurrent Expenditure*</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
	<b>Total Expenditure</b>	<b>972,593,613.00</b>	<b>16,500,000.00</b>	<b>100,000,000.00</b>	<b>1,089,093,613.00</b>	<b>100,000,000.00</b>	<b>1,189,093,613.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>972,593,613.00</b>	<b>16,500,000.00</b>	<b>100,000,000.00</b>	<b>1,089,093,613.00</b>	<b>100,000,000.00</b>	<b>1,189,093,613.00</b>
<b>051700000000</b>	<b>DEPARTMENT OF EDUCATIO</b>	<b>972,593,613.00</b>	<b>16,500,000.00</b>	<b>100,000,000.00</b>	<b>1,089,093,613.00</b>	<b>100,000,000.00</b>	<b>1,189,093,613.00</b>
051700100100	Department of Education	972,593,613.00	16,500,000.00	100,000,000.00	1,089,093,613.00	100,000,000.00	1,189,093,613.00

### 3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235107 - GUJBA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
050000000000	<b>SOCIAL</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
052100000000	<b>DEPARTMENT OF HEALTH CARE</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
052100100100	Department of Health Care	232,903,080.00	255,342,350.54	485,161,026.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235107 - GUJBA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>21</b>	<b>PERSONNEL COSTS</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
<b>2101</b>	<b>SALARY</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>169,803,080.00</b>	<b>154,171,350.54</b>	<b>214,541,026.00</b>
21010101	Consolidated Salary	169,803,080.00	154,171,350.54	214,541,026.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>38,100,000.00</b>	<b>36,171,000.00</b>	<b>79,500,000.00</b>
<b>2202</b>	<b>OVERHEAD COSTS</b>	<b>36,100,000.00</b>	<b>34,382,000.00</b>	<b>79,500,000.00</b>
<b>220201</b>	<b>TRANSPORT &amp; TRAVEL - GENERAL</b>	<b>2,500,000.00</b>	<b>2,170,000.00</b>	<b>3,000,000.00</b>
22020101	Local Transport & Traveling - Training	2,500,000.00	2,170,000.00	3,000,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>300,000.00</b>	<b>237,000.00</b>	<b>1,500,000.00</b>
22020202	Telephone Charges	100,000.00	97,000.00	500,000.00
22020211	Other Utility Charges	200,000.00	140,000.00	1,000,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES- GENERAL</b>	<b>27,600,000.00</b>	<b>27,241,000.00</b>	<b>55,500,000.00</b>
22020301	Office Stationaries/Computer Consumables	1,200,000.00	1,011,000.00	3,000,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,230,000.00	2,500,000.00
22020307	Drugs/Laboratory/Medical Supplies	25,000,000.00	25,000,000.00	50,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES- GENERAL</b>	<b>1,400,000.00</b>	<b>1,087,000.00</b>	<b>5,500,000.00</b>
22020402	Maintenance of Office Furniture	400,000.00	298,000.00	4,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	789,000.00	1,500,000.00

**235107 - GUJBA 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>1,298,000.00</b>	<b>2,000,000.00</b>
22020501	Local Training	1,500,000.00	1,298,000.00	2,000,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GEN</b>	<b>600,000.00</b>	<b>467,000.00</b>	<b>2,000,000.00</b>
22020701	Financial Consulting	100,000.00	78,000.00	-
22020709	Auditing of Accounts	500,000.00	389,000.00	2,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>100,000.00</b>	<b>72,000.00</b>	<b>-</b>
22020901	Bank Charges (other than Interest)	100,000.00	72,000.00	-
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,100,000.00</b>	<b>1,810,000.00</b>	<b>10,000,000.00</b>
22021001	Refreshment & Meals	1,500,000.00	1,380,000.00	2,500,000.00
22021007	Welfare Packages	600,000.00	430,000.00	7,500,000.00
<b>2204</b>	<b>GRANTS &amp; OTHER CONTRIBUTIONS- GENERAL</b>	<b>2,000,000.00</b>	<b>1,789,000.00</b>	<b>-</b>
<b>220401</b>	<b>LOCAL GRANTS &amp; CONTRIBUTIONS</b>	<b>2,000,000.00</b>	<b>1,789,000.00</b>	<b>-</b>
22040101	Grants to Other Governments	2,000,000.00	1,789,000.00	-
<b>23</b>	<b>CAPITAL EXPENDITURES</b>	<b>25,000,000.00</b>	<b>65,000,000.00</b>	<b>191,120,000.00</b>
<b>2301</b>	<b>FIXED ASSET PURCHASED</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>100,000,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSET- GENERAL</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>100,000,000.00</b>
23010122	Purchase of Health / Medical Equipment	25,000,000.00	25,000,000.00	100,000,000.00
<b>2302</b>	<b>CONSTRUCTION/ PROVISION</b>	<b>-</b>	<b>40,000,000.00</b>	<b>91,120,000.00</b>
<b>230201</b>	<b>CONSTRUCTION/ PROVISION OF FIXED ASSETS</b>	<b>-</b>	<b>40,000,000.00</b>	<b>91,120,000.00</b>
23020106	Construction/ Provision of Hospitals / Health Centres	-	40,000,000.00	91,120,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

**235107 - GUJBA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification**

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<b>Total Expenditure</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>707</b>	<b>HEALTH</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
70741	Public Health Services	232,903,080.00	255,342,350.54	485,161,026.00

Table 34: Primary Healthcare Expenditure by Programme Classification

<b>235107 - GUJBA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification</b>				
<b>Code</b>	<b>Sector, Objective and Programme</b>	<b>2025 Original Budget</b>	<b>2025 Performance January to September</b>	<b>2026 Approved Budget</b>
	<b>Total Expenditure</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>04</b>	<b>HEALTH</b>	<b>232,903,080.00</b>	<b>255,342,350.54</b>	<b>485,161,026.00</b>
<b>0403</b>	<b>Enhancement of the delivery of Essential Packa</b>	<b>232,903,080.00</b>	<b>215,342,350.54</b>	<b>394,041,026.00</b>
040301	Reproductive, Maternal and Neonatal Health	232,903,080.00	215,342,350.54	394,041,026.00
<b>0405</b>	<b>Provision of adequate and modern health infras</b>	<b>-</b>	<b>40,000,000.00</b>	<b>91,120,000.00</b>
040501	Functional Health Facilities	-	40,000,000.00	91,120,000.00

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

<b>235107 - GUJBA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Subs</b>							
<b>Code</b>	<b>Administrative Unit</b>	<b>Personnel Expenditure</b>	<b>Overhead Expenditure</b>	<b>Other Recurrent Expenditure*</b>	<b>Total Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>
	<b>Total Expenditure</b>	<b>214,541,026.00</b>	<b>79,500,000.00</b>	<b>-</b>	<b>294,041,026.00</b>	<b>191,120,000.00</b>	<b>485,161,026.00</b>
<b>050000000000</b>	<b>SOCIAL</b>	<b>214,541,026.00</b>	<b>79,500,000.00</b>	<b>-</b>	<b>294,041,026.00</b>	<b>191,120,000.00</b>	<b>485,161,026.00</b>
<b>052100000000</b>	<b>DEPARTMENT OF HEALTH CA</b>	<b>214,541,026.00</b>	<b>79,500,000.00</b>	<b>-</b>	<b>294,041,026.00</b>	<b>191,120,000.00</b>	<b>485,161,026.00</b>
052100100100	Department of Health Care	214,541,026.00	79,500,000.00	-	294,041,026.00	191,120,000.00	485,161,026.00