

Gulani Local Government, Yobe State

GULANI LOCAL GOVERNMENT 2026 APPROVED BUDGET

Published: 26/02/2026

Contents

1	Budget Overview.....	3
2	Revenue Reports.....	8
2.A	Revenue by Administrative Classification	8
2.B	Revenue by Economic Classification	9
2.C	Capital Receipts.....	13
2.D	Revenue by Fund Classification.....	14
3	Expenditure Reports	15
3.A	Expenditure by Administrative Classification.....	15
3.B	Expenditure by Economic Classification.....	20
3.C	Expenditure by Functional Classification	25
3.D	Expenditure by Location Classification	31
3.E	Expenditure by Programme Classification	35
3.F	Capital Expenditure by Project.....	41
3.G	Basic Education Expenditure	42
3.H	Primary Healthcare Expenditure.....	45

List of Reports

Table 1: Budget Overview	4
Table 2 Summary Revenue and Expenditure	5
Table 3 Expenditure by MDA by Main Economic Classification	7
Table 4: Total Revenue by Administrative Classification.....	8
Table 5: Total Revenue by Economic Classification.....	9
Table 6: Capital Receipts by Item	13
Table 7: Total Revenue by Fund Classification	14
Table 8: Total Expenditure by Administrative Classification	16
Table 9: Personnel Expenditure by Administrative Classification	18
Table 10: Other Recurrent Expenditure by Administrative Classification.....	19
Table 11: Capital Expenditure by Administrative Classification	20
Table 12: Total Expenditure by Economic Classification	21
Table 13: Total Expenditure by Functional Classification.....	25
Table 14: Personnel Expenditure by Functional Classification.....	27
Table 15: Other Recurrent Expenditure by Functional Classification	28
Table 16: Capital Expenditure by Functional Classification.....	29
Table 17: Total Expenditure by Location Classification.....	31
Table 18: Personnel Expenditure by Location Classification	32
Table 19: Other Recurrent Expenditure by Location Classification.....	33
Table 20: Capital Expenditure by Location Classification	34
Table 21: Total Expenditure by Programme Classification.....	35
Table 22: Personnel Expenditure by Programme Classification.....	37
Table 23: Other Recurrent Expenditure by Programme Classification	38
Table 24: Capital Expenditure by Programme Classification.....	39
Table 25: Capital Expenditure by Project	41
Table 26: Basic Education Expenditure by Administrative Classification.....	42
Table 27: Basic Education Expenditure by Economic Classification	42
Table 28: Basic Education Expenditure by Functional Classification.....	43
Table 29: Basic Education Expenditure by Programme Classification.....	44
Table 30: Basic Education Expenditure by MDA by Main Economic Classification.....	44
Table 31: Primary Healthcare Expenditure by Administrative Classification	45
Table 32: Primary Healthcare Expenditure by Economic Classification	45
Table 33: Primary Healthcare Expenditure by Functional Classification.....	47
Table 34: Primary Healthcare Expenditure by Programme Classification.....	47
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification.....	47

Table 1: Budget Overview

Yobe State - GULANI Local Government: 2026 Budget Overview (Original Budget)										
Revenue by Economic		2026 Budget	Expenditure by Capital Project (10 Largest Projects)			Capital Expenditure	Expenditure by Ward		2026 Budget - Total Expenditure	
Opening Balance		-	Drilling and Conversion of B/Holes within LGAs; Bulk purchase of accessories and equip		633,560,000.00			Total Expenditure	Capital Expenditure	
Statutory Allocation		1,190,025,311.00	Const. of new District Head Palace at Njibulwa, Bumsa, G/Mainoma and Dokshi		545,141,154.00	Bara		700,000,000.00	700,000,000.00	
VAT		2,649,968,473.00	Const. of motor parks at Bumsa and Teteba, and Const. of shopping complex at kukuw		530,000,000.00	Borno Kiji/Tetteba		-	-	
Other FAAC		5,794,137,337.00	Ren. of LG Secretariat complex.		500,000,000.00	Bulrafa		-	-	
LG IGR		180,887,358.00	const. of Treasury Dept office at secretariat		500,000,000.00	Bumsa		-	-	
Share of State IGR		89,780,904.00	const. of LEA Office at Bara.		500,000,000.00	Dokshi		-	-	
Other (Capital Receipts)		-	Purch. of 2 nos of Tractor massey to boost agricultural activities in the LGAs & Purch. O		470,000,000.00	Gabai		-	-	
Total Revenue		9,904,799,383.00	Const. of road and embankment across the LGAs.		300,000,000.00	Gagure		-	-	
Expenditure by Economic		2026 Budget	Const. of 2nos. Of JUMAT Mosques within LGAs.		250,000,000.00	Garin Tuwo		-	-	
Personnel		1,586,848,222.00	Ren. of 5 nos. of 2Bedroom flat at Bara.		200,000,000.00	Gulani		9,904,799,383.00	6,487,951,154.00	
Grants / Contributions to State		500,000.00	<i>Other Capital Projects</i>		2,059,250,000.00	Kushimga		-	-	
Other Recurrent		1,829,500,007.00	Total		6,487,951,154.00	Njibulwa		50,000,000.00	50,000,000.00	
Capital		6,487,951,154.00				Ruhu		-	-	
Total Expenditure		9,904,799,383.00				Gulani - LG Wide		9,154,799,383.00	5,737,951,154.00	
Expenditure by Sector		2026 Budget				Gulani - Outside LG but within Yobe St		-	-	
Education		963,525,211.00				Gulani - Outside Yobe State		-	-	
Health		611,396,232.00				Total		19,809,598,766.00	12,975,902,308.00	
Other Social		-								
Agriculture		841,792,162.00								
Other Economic		4,288,054,664.00								
Administration		3,200,031,114.00								
Law and Justice		-								
Total Expenditure		9,904,799,383.00								

Table 2 Summary Revenue and Expenditure

235108 - GULANI Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	4,859,204,833.01	53,691,742.00	9,904,799,383.00
11 - GOVERNMENT SHARE OF FAAC	4,684,704,833.01	10,000,000.00	9,723,912,025.00
12 - INDEPENDENT REVENUE	174,500,000.00	43,691,742.00	180,887,358.00
Recurrent Expenditure	2,207,787,058.08	1,006,489,561.00	3,416,848,229.00
21 - PERSONNEL COSTS	1,267,556,600.53	204,151,849.00	1,586,848,222.00
22 - OTHER RECURRENT COSTS	940,230,457.55	802,337,712.00	1,830,000,007.00
Transfer to Capital Account	2,651,417,774.92	- 952,797,819.00	6,487,951,154.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
Total Revenue (including OB)	4,859,204,833.01	53,691,742.00	9,904,799,383.00
Total Expenditure	4,758,687,058.08	2,077,998,944.60	9,904,799,383.00

Table 3 Expenditure by MDA by Main Economic Classification

235108 - GULANI Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,586,848,222.00	1,830,000,007.00	3,416,848,229.00	6,487,951,154.00	9,904,799,383.00
0100000000	ADMINISTRATION SECTOR	814,309,960.00	290,580,000.00	1,104,889,960.00	2,095,141,154.00	3,200,031,114.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	184,412,013.00	64,580,000.00	248,992,013.00	-	248,992,013.00
011100100100	Office of the Chairman	184,412,013.00	64,580,000.00	248,992,013.00	-	248,992,013.00
0112000000	LOCAL GOVERNMENT COUNCIL	395,030,673.00	70,000,000.00	465,030,673.00	-	465,030,673.00
011200100100	The Council	395,030,673.00	70,000,000.00	465,030,673.00	-	465,030,673.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	99,345,274.00	144,000,000.00	243,345,274.00	2,095,141,154.00	2,338,486,428.00
012500100100	Director of Personnel Management	56,420,672.00	20,000,000.00	76,420,672.00	60,000,000.00	136,420,672.00
012500100200	General Administration Unit	-	115,000,000.00	115,000,000.00	1,605,141,154.00	1,720,141,154.00
012500100600	Information Unit	-	-	-	10,000,000.00	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	20,000,000.00	20,000,000.00
012500100900	Traditional Rulers Unit	42,924,602.00	9,000,000.00	51,924,602.00	-	51,924,602.00
012500101000	Community Development Unit	-	-	-	400,000,000.00	400,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	135,522,000.00	12,000,000.00	147,522,000.00	-	147,522,000.00
016100100100	Secretary to the Local Government	135,522,000.00	12,000,000.00	147,522,000.00	-	147,522,000.00
0200000000	ECONOMIC SECTOR	465,366,819.00	1,191,420,007.00	1,656,786,826.00	3,473,060,000.00	5,129,846,826.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	96,792,162.00	150,000,000.00	246,792,162.00	595,000,000.00	841,792,162.00
021500100100	Department of Agriculture & Natural Resources	96,792,162.00	110,000,000.00	206,792,162.00	510,000,000.00	716,792,162.00
021500100200	Forestry Development Unit	-	-	-	10,000,000.00	10,000,000.00
021500200100	Livestock & Veterinary	-	10,000,000.00	10,000,000.00	75,000,000.00	85,000,000.00
021500300400	Home Economic and Manufacturing	-	30,000,000.00	30,000,000.00	-	30,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	331,262,160.00	990,000,007.00	1,321,262,167.00	1,202,500,000.00	2,523,762,167.00
022000100100	Department of Finance & Supplies	331,262,160.00	990,000,007.00	1,321,262,167.00	1,202,500,000.00	2,523,762,167.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	22,210,821.00	16,420,000.00	38,630,821.00	20,000,000.00	58,630,821.00
023800100100	Budget, Planning, Research and Statistics	22,210,821.00	16,420,000.00	38,630,821.00	20,000,000.00	58,630,821.00
0234000000	DEPARTMENT OF WORKS & HOUSING	15,101,676.00	35,000,000.00	50,101,676.00	1,655,560,000.00	1,705,661,676.00
023400100100	Department of Works	15,101,676.00	35,000,000.00	50,101,676.00	300,000,000.00	350,101,676.00
023400100500	Fire Service Unit	-	-	-	35,000,000.00	35,000,000.00
023400100600	Town Country Planning Unit	-	-	-	50,000,000.00	50,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	920,560,000.00	920,560,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	350,000,000.00	350,000,000.00
0500000000	SOCIAL SECTOR	307,171,443.00	348,000,000.00	655,171,443.00	919,750,000.00	1,574,921,443.00
0517000000	DEPARTMENT OF EDUCATION	208,425,211.00	110,000,000.00	318,425,211.00	645,100,000.00	963,525,211.00
051700100100	Department of Education	208,425,211.00	110,000,000.00	318,425,211.00	645,100,000.00	963,525,211.00
0521000000	DEPARTMENT OF HEALTH CARE	98,746,232.00	238,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00
052100100100	Department of Health Care	98,746,232.00	238,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>4,859,204,833.01</i>	<i>53,691,742.00</i>	<i>9,904,799,383.00</i>
01000000000	ADMINISTRATION SECTOR	10,900,000.00	1,000,000.00	2,382,600.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	10,900,000.00	1,000,000.00	2,382,600.00
012500100100	Director of Personnel Management	10,900,000.00	1,000,000.00	2,382,600.00
02000000000	ECONOMIC SECTOR	4,847,904,833.01	52,468,742.00	9,901,734,783.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	31,500,000.00	22,366,808.00	27,671,873.00
021500100100	Department of Agriculture & Natural Resources	31,500,000.00	22,366,808.00	27,671,873.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	4,789,304,833.01	22,469,593.00	9,846,853,784.00
022000100100	Department of Finance & Supplies	4,789,304,833.01	22,469,593.00	9,846,853,784.00
02340000000	DEPARTMENT OF WORKS & HOUSING	27,100,000.00	7,632,341.00	27,209,126.00
023400100100	Department of Works	27,100,000.00	7,632,341.00	27,209,126.00
05000000000	SOCIAL SECTOR	400,000.00	223,000.00	682,000.00
05210000000	DEPARTMENT OF HEALTH CARE	400,000.00	223,000.00	682,000.00
052100100100	Department of Health Care	400,000.00	223,000.00	682,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	4,859,204,833.01	53,691,742.00	9,904,799,383.00
11	GOVERNMENT SHARE OF FAAC	4,684,704,833.01	10,000,000.00	9,723,912,025.00
1101	GOVERNMENT SHARE OF FAAC	4,684,704,833.01	10,000,000.00	9,723,912,025.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,237,801,276.99	10,000,000.00	1,279,806,215.00
11010101	Statutory Allocation	1,133,801,169.69	-	1,190,025,311.00
11010105	Receipt of Share of State IGR	104,000,107.29	10,000,000.00	89,780,904.00
110102	GOVERNMENT SHARE OF VAT	1,860,601,919.50	-	2,649,968,473.00
11010201	Share of VAT	1,860,601,919.50	-	2,649,968,473.00
110103	OTHER FAAC REVENUES	1,586,301,636.52	-	5,794,137,337.00
11010302	Excess Non-Oil	-	-	680,235,169.00
11010303	Exchange Gain	-	-	130,265,238.00
11010304	Ecological Fund	-	-	1,050,862,546.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	700,575,031.00
11010399	Other FAAC Distributions	1,586,301,636.52	-	3,232,199,353.00
12	INDEPENDENT REVENUE	174,500,000.00	43,691,742.00	180,887,358.00
1201	TAX REVENUE	23,000,000.00	4,609,391.00	24,363,374.00
120101	PERSONAL TAXES	2,700,000.00	1,051,621.00	3,620,000.00
12010101	Community Development/Poll Tax	2,700,000.00	1,051,621.00	3,620,000.00
120103	OTHER TAXES	20,300,000.00	3,557,770.00	20,743,374.00
12010308	Livestock Tax	7,600,000.00	3,100,900.00	7,896,624.00
12010309	Other Service Taxes	2,000,000.00	456,870.00	2,346,750.00
12010312	Property Tax	10,700,000.00	-	10,500,000.00
1202	NON-TAX REVENUE	151,500,000.00	39,082,351.00	156,523,984.00
120201	LICENCES - GENERAL	25,600,000.00	736,120.00	27,017,248.00
12020107	Boats & Canoe (Small Craft) Licence	-	-	6,000.00
12020111	Bake House Licence	400,000.00	200,000.00	577,000.00
12020112	Bicycles Licence & Hire Permits	800,000.00	-	800,000.00
12020113	Brick Making, etc. Licence	100,000.00	30,000.00	5,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020115	Dane Gun Licences	-	20,000.00	10,000.00
12020116	Cattle Dealer Licences	100,000.00	80,000.00	193,249.00
12020117	Dried Fish & Meat Licences	-	3,000.00	10,000.00
12020119	Fishing Permits	-	1,000.00	4,000.00
12020120	Hawker's Permits	100,000.00	20,000.00	50,000.00
12020122	Produce Buying Licences	100,000.00	41,000.00	50,000.00
12020137	Trade Permit Licences	700,000.00	30,000.00	655,000.00
12020142	Petty Traders Licences	100,000.00	-	100,000.00
12020143	Pit Sawing Licences	100,000.00	-	100,000.00
12020144	Felling and Trees Licences	200,000.00	110,000.00	200,000.00
12020145	Saw Mill Licences	100,000.00	-	100,000.00
12020147	Photo Studio Licences	100,000.00	-	50,000.00
12020148	Welding Machine Licences	200,000.00	90,120.00	200,000.00
12020149	Electric (Radio/ Television) Workshop Licences	-	3,000.00	10,000.00
12020154	Panel Beaters Licences	-	12,000.00	20,000.00
12020155	Vulcanizers Licences	-	11,000.00	20,000.00
12020159	Cloth Dyers Licences	-	-	2,000.00
12020160	Registration of Laundries and Dry Cleaners Licences	-	1,000.00	2,000.00
12020161	Building Materials Licences	100,000.00	20,000.00	1,500,000.00
12020162	Surface Tank Kerosene Licences	-	-	49,999.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	500,000.00	-	500,000.00
12020170	Noise Control Permits	-	-	1,000.00
12020175	Cigarette Licences	200,000.00	-	200,000.00
12020179	Grinding Mill Licences	21,500,000.00	53,000.00	21,350,000.00
12020180	Photo Copying, Typing Institute Licences	-	10,000.00	20,000.00
12020199	Other Licences N.E.C	200,000.00	1,000.00	232,000.00
120204	FEES - GENERAL	16,100,000.00	3,256,456.00	17,365,848.00
12020417	Contractor Registration Fees	100,000.00	-	50,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020427	Tender Fees	100,000.00	-	40,000.00
12020443	Birth & Death Registration Fees	-	23,000.00	100,000.00
12020446	Agricultural/Veterinary Services Fees	100,000.00	20,000.00	50,000.00
12020449	Business/Trade Operating Fees	100,000.00	43,000.00	1,128,248.00
12020460	Building Plan Approval Fees	-	-	100,000.00
12020461	Title Transfer Fees	100,000.00	-	25,000.00
12020466	Indigenship Registration Fees	1,900,000.00	1,000,000.00	2,380,600.00
12020478	Workshop Fees	100,000.00	23,000.00	60,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	1,100,000.00	395,000.00	1,060,000.00
12020488	Refuse Collection and Disposal Fees	500,000.00	-	500,000.00
12020490	Dispensary and Maternity Fees	-	-	5,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	12,000,000.00	1,752,456.00	11,800,000.00
12020492	Irrigation Scheme Fees/Charges	-	-	10,000.00
12020499	Other Fees	-	-	57,000.00
120205	FINES - GENERAL	100,000.00	3,000.00	50,000.00
12020504	Impounding of Animal Fines	100,000.00	3,000.00	50,000.00
120206	SALES - GENERAL	20,700,000.00	1,452,908.00	16,163,449.00
12020604	Sales of Stores/Scraps/Unserviceable Items	17,000,000.00	-	16,163,449.00
12020609	Proceeds from Sales of Farm Produce	3,700,000.00	1,452,908.00	-
120207	EARNINGS - GENERAL	65,400,000.00	28,353,102.00	72,535,048.00
12020711	Earnings from Commercial/Industrial Activities	10,700,000.00	670,092.00	10,592,266.00
12020722	Earnings from Cattle Markets	12,300,000.00	14,540,000.00	11,500,000.00
12020724	Earnings from Markets	26,800,000.00	8,932,100.00	26,400,000.00
12020725	Earnings from Motor Parks	1,000,000.00	340,540.00	1,000,000.00
12020726	Earnings from Shops and Shopping Centres	1,800,000.00	810,370.00	2,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	2,000,000.00	460,000.00	2,500,000.00
12020728	Earnings from Tipper, Gragers and Tractors	5,500,000.00	2,600,000.00	5,920,000.00
12020799	Earnings from Other Source N.E.C	5,300,000.00	-	12,622,782.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	9,800,000.00	-	5,000,000.00
12020801	Rent on Government Quarters	9,000,000.00	-	-
12020803	Rent on Government Buildings	800,000.00	-	5,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	12,800,000.00	5,280,765.00	16,550,126.00
12020906	Rents on Government Properties	1,000,000.00	-	5,000,000.00
12020908	Ground Rent	11,800,000.00	5,280,765.00	11,550,126.00
120210	REPAYMENTS - GENERAL	-	-	210,566.00
12021007	Motor Vehicle Advance Refurbishing Loan Repayment	-	-	210,566.00
120211	INVESTMENT INCOME	600,000.00	-	810,567.00
12021102	Dividend Received	600,000.00	-	810,567.00
120212	INTEREST EARNED	400,000.00	-	821,132.00
12021202	Bicycle Advances - Interest	200,000.00	-	410,566.00
12021208	Interest on Loans to Government Owned Companies	200,000.00	-	410,566.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Receipts

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

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>9,904,799,383.00</i>
01	FEDERATION ACCOUNT	9,723,912,025.00
011	FAAC DIRECT ALLOCATION	9,723,912,025.00
01101	FAAC Direct Allocation	9,723,912,025.00
02	CONSOLIDATED REVENUE FUND	180,887,358.00
021	MAIN ENVELOP	180,887,358.00
02101	Main Envelop - Budgetary Allocation	180,887,358.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>4,758,687,058.08</i>	<i>2,077,998,944.60</i>	<i>9,904,799,383.00</i>
01000000000	ADMINISTRATION SECTOR	1,104,227,855.05	418,827,347.66	3,200,031,114.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	300,528,397.53	183,275,870.00	248,992,013.00
011100100100	Office of the Chairman	300,528,397.53	183,275,870.00	248,992,013.00
01120000000	LOCAL GOVERNMENT COUNCIL	30,624,749.66	67,638,705.00	465,030,673.00
011200100100	The Council	30,624,749.66	67,638,705.00	465,030,673.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	601,928,701.42	153,512,378.66	2,338,486,428.00
012500100100	Director of Personnel Management	76,812,968.97	10,100,000.00	136,420,672.00
012500100200	General Administration Unit	432,900,000.00	140,561,478.66	1,720,141,154.00
012500100600	Information Unit	9,600,000.00	-	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	9,600,000.00	-	20,000,000.00
012500100900	Traditional Rulers Unit	56,215,732.45	2,850,900.00	51,924,602.00
012500101000	Community Development Unit	16,800,000.00	-	400,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	171,146,006.43	14,400,394.00	147,522,000.00
016100100100	Secretary to the Local Government	171,146,006.43	14,400,394.00	147,522,000.00
02000000000	ECONOMIC SECTOR	2,685,109,031.89	1,466,664,226.94	5,129,846,826.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	459,364,597.66	92,810,660.96	841,792,162.00
021500100100	Department of Agriculture & Natural Resources	341,164,597.66	70,450,660.66	716,792,162.00
021500100200	Forestry Development Unit	8,700,000.00	2,360,000.30	10,000,000.00
021500200100	Livestock & Veterinary	80,700,000.00	-	85,000,000.00
021500300400	Home Economic and Manufacturing	28,800,000.00	20,000,000.00	30,000,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	813,664,039.70	474,253,492.66	2,523,762,167.00
02200100100	Department of Finance & Supplies	813,664,039.70	474,253,492.66	2,523,762,167.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	51,956,198.52	16,536,324.66	58,630,821.00
023800100100	Budget, Planning, Research and Statistics	51,956,198.52	16,536,324.66	58,630,821.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,360,124,196.01	883,063,748.66	1,705,661,676.00
023400100100	Department of Works	615,224,196.01	615,135,060.00	350,101,676.00
023400100500	Fire Service Unit	7,700,000.00	-	35,000,000.00
023400100600	Town Country Planning Unit	9,600,000.00	-	50,000,000.00
023400200100	Rural Electrification	86,500,000.00	10,560,300.66	-
023400300100	Water Resource & Water Supply	593,100,000.00	207,368,388.00	920,560,000.00
023400400100	Environment Service, Drainage and Culvert	48,000,000.00	50,000,000.00	350,000,000.00
05000000000	SOCIAL SECTOR	969,350,171.15	192,507,370.00	1,574,921,443.00
05170000000	DEPARTMENT OF EDUCATION	498,040,406.79	95,280,000.00	963,525,211.00
051700100100	Department of Education	498,040,406.79	95,280,000.00	963,525,211.00
05210000000	DEPARTMENT OF HEALTH CARE	471,309,764.36	97,227,370.00	611,396,232.00
052100100100	Department of Health Care	471,309,764.36	97,227,370.00	611,396,232.00

Table 9: Personnel Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,267,556,600.53</i>	<i>204,151,849.00</i>	<i>1,586,848,222.00</i>
01000000000	ADMINISTRATION SECTOR	580,427,855.05	172,705,424.00	814,309,960.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	281,928,397.53	154,763,300.00	184,412,013.00
011100100100	Office of the Chairman	281,928,397.53	154,763,300.00	184,412,013.00
01120000000	LOCAL GOVERNMENT COUNCIL	16,624,749.66	11,450,280.00	395,030,673.00
011200100100	The Council	16,624,749.66	11,450,280.00	395,030,673.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	119,228,701.42	6,475,450.00	99,345,274.00
012500100100	Director of Personnel Management	67,712,968.97	5,050,000.00	56,420,672.00
012500100900	Traditional Rulers Unit	51,515,732.45	1,425,450.00	42,924,602.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	162,646,006.43	16,394.00	135,522,000.00
016100100100	Secretary to the Local Government	162,646,006.43	16,394.00	135,522,000.00
02000000000	ECONOMIC SECTOR	318,478,574.33	23,637,740.00	465,366,819.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	116,164,597.66	3,110,230.00	96,792,162.00
021500100100	Department of Agriculture & Natural Resources	116,164,597.66	3,110,230.00	96,792,162.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	157,533,582.15	8,596,980.00	331,262,160.00
022000100100	Department of Finance & Supplies	157,533,582.15	8,596,980.00	331,262,160.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	26,656,198.52	5,363,000.00	22,210,821.00
023800100100	Budget, Planning, Research and Statistics	26,656,198.52	5,363,000.00	22,210,821.00
02340000000	DEPARTMENT OF WORKS & HOUSING	18,124,196.01	6,567,530.00	15,101,676.00
023400100100	Department of Works	18,124,196.01	6,567,530.00	15,101,676.00
05000000000	SOCIAL SECTOR	368,650,171.15	7,808,685.00	307,171,443.00
05170000000	DEPARTMENT OF EDUCATION	250,140,406.79	2,640,000.00	208,425,211.00
051700100100	Department of Education	250,140,406.79	2,640,000.00	208,425,211.00
05210000000	DEPARTMENT OF HEALTH CARE	118,509,764.36	5,168,685.00	98,746,232.00
052100100100	Department of Health Care	118,509,764.36	5,168,685.00	98,746,232.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>940,230,457.55</i>	<i>802,337,712.00</i>	<i>1,830,000,007.00</i>
01000000000	ADMINISTRATION SECTOR	103,400,000.00	150,560,445.00	290,580,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	18,600,000.00	28,512,570.00	64,580,000.00
011100100100	Office of the Chairman	18,600,000.00	28,512,570.00	64,580,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	14,000,000.00	56,188,425.00	70,000,000.00
011200100100	The Council	14,000,000.00	56,188,425.00	70,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	62,300,000.00	51,475,450.00	144,000,000.00
012500100100	Director of Personnel Management	9,100,000.00	5,050,000.00	20,000,000.00
012500100200	General Administration Unit	48,500,000.00	45,000,000.00	115,000,000.00
012500100900	Traditional Rulers Unit	4,700,000.00	1,425,450.00	9,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	8,500,000.00	14,384,000.00	12,000,000.00
016100100100	Secretary to the Local Government	8,500,000.00	14,384,000.00	12,000,000.00
02000000000	ECONOMIC SECTOR	660,330,457.55	467,078,582.00	1,191,420,007.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	130,100,000.00	24,340,430.00	150,000,000.00
021500100100	Department of Agriculture & Natural Resources	87,800,000.00	4,340,430.00	110,000,000.00
021500200100	Livestock & Veterinary	13,500,000.00	-	10,000,000.00
021500300400	Home Economic and Manufacturing	28,800,000.00	20,000,000.00	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	509,230,457.55	430,307,622.00	990,000,007.00
022000100100	Department of Finance & Supplies	509,230,457.55	430,307,622.00	990,000,007.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	8,900,000.00	5,863,000.00	16,420,000.00
023800100100	Budget, Planning, Research and Statistics	8,900,000.00	5,863,000.00	16,420,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	12,100,000.00	6,567,530.00	35,000,000.00
023400100100	Department of Works	12,100,000.00	6,567,530.00	35,000,000.00
05000000000	SOCIAL SECTOR	176,500,000.00	184,698,685.00	348,000,000.00
05170000000	DEPARTMENT OF EDUCATION	104,000,000.00	92,640,000.00	110,000,000.00
051700100100	Department of Education	104,000,000.00	92,640,000.00	110,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	72,500,000.00	92,058,685.00	238,000,000.00
052100100100	Department of Health Care	72,500,000.00	92,058,685.00	238,000,000.00

Table 11: Capital Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
01000000000	ADMINISTRATION SECTOR	420,400,000.00	95,561,478.66	2,095,141,154.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	420,400,000.00	95,561,478.66	2,095,141,154.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	384,400,000.00	95,561,478.66	1,605,141,154.00
012500100600	Information Unit	9,600,000.00	-	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	9,600,000.00	-	20,000,000.00
012500101000	Community Development Unit	16,800,000.00	-	400,000,000.00
02000000000	ECONOMIC SECTOR	1,706,300,000.00	975,947,904.94	3,473,060,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	213,100,000.00	65,360,000.96	595,000,000.00
021500100100	Department of Agriculture & Natural Resources	137,200,000.00	63,000,000.66	510,000,000.00
021500100200	Forestry Development Unit	8,700,000.00	2,360,000.30	10,000,000.00
021500200100	Livestock & Veterinary	67,200,000.00	-	75,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	146,900,000.00	35,348,890.66	1,202,500,000.00
022000100100	Department of Finance & Supplies	146,900,000.00	35,348,890.66	1,202,500,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	16,400,000.00	5,310,324.66	20,000,000.00
023800100100	Budget, Planning, Research and Statistics	16,400,000.00	5,310,324.66	20,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,329,900,000.00	869,928,688.66	1,655,560,000.00
023400100100	Department of Works	585,000,000.00	602,000,000.00	300,000,000.00
023400100500	Fire Service Unit	7,700,000.00	-	35,000,000.00
023400100600	Town Country Planning Unit	9,600,000.00	-	50,000,000.00
023400200100	Rural Electrification	86,500,000.00	10,560,300.66	-
023400300100	Water Resource & Water Supply	593,100,000.00	207,368,388.00	920,560,000.00
023400400100	Environment Service, Drainage and Culvert	48,000,000.00	50,000,000.00	350,000,000.00
05000000000	SOCIAL SECTOR	424,200,000.00	-	919,750,000.00
05170000000	DEPARTMENT OF EDUCATION	143,900,000.00	-	645,100,000.00
051700100100	Department of Education	143,900,000.00	-	645,100,000.00
05210000000	DEPARTMENT OF HEALTH CARE	280,300,000.00	-	274,650,000.00
052100100100	Department of Health Care	280,300,000.00	-	274,650,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>4,758,687,058.08</i>	<i>2,077,998,944.60</i>	<i>9,904,799,383.00</i>
21	<i>PERSONNEL COSTS</i>	<i>1,267,556,600.53</i>	<i>204,151,849.00</i>	<i>1,586,848,222.00</i>
2101	<i>SALARY</i>	<i>1,267,556,600.53</i>	<i>204,151,849.00</i>	<i>1,386,848,222.00</i>
210101	SALARIES AND WAGES	1,267,556,600.53	204,151,849.00	1,386,848,222.00
21010101	Consolidated Salary	1,267,556,600.53	204,151,849.00	1,386,848,222.00
2103	<i>SOCIAL BENEFITS</i>	<i>-</i>	<i>-</i>	<i>200,000,000.00</i>
210301	SOCIAL BENEFITS	-	-	200,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	110,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>940,230,457.55</i>	<i>802,337,712.00</i>	<i>1,830,000,007.00</i>
2202	<i>OVERHEAD COSTS</i>	<i>794,230,457.55</i>	<i>741,337,712.00</i>	<i>1,619,500,007.00</i>
220201	TRANSPORT & TRAVEL - GENERAL	23,200,000.00	20,292,770.00	53,770,000.00
22020101	Local Transport & Traveling - Training	16,900,000.00	14,062,570.00	39,270,000.00
22020102	Local Transport & Traveling - Others	6,300,000.00	6,230,200.00	14,500,000.00
220202	UTILITIES - GENERAL	11,400,000.00	13,883,550.00	44,880,000.00
22020201	Electricity Charges	200,000.00	150,000.00	7,000,000.00
22020202	Telephone Charges	1,400,000.00	180,000.00	2,250,000.00
22020211	Other Utility Charges	9,800,000.00	13,553,550.00	35,630,000.00
220203	MATERIALS & SUPPLIES- GENERAL	96,900,000.00	91,607,121.00	254,680,000.00
22020301	Office Stationaries/Computer Consumables	13,300,000.00	10,155,000.00	46,480,000.00
22020305	Printing of Non-Security Documents	7,300,000.00	3,612,121.00	11,200,000.00
22020307	Drugs/Laboratory/Medical Supplies	47,000,000.00	57,340,000.00	165,500,000.00
22020310	Teaching Aids/Instruction Materials	28,800,000.00	20,000,000.00	30,000,000.00
22020311	Food Stuff/Catering Materials Supplies	500,000.00	500,000.00	1,500,000.00
220204	MAINTENANCE SERVICES- GENERAL	22,900,000.00	67,648,875.00	72,350,000.00
22020401	Maintenance of Motor Vehicle	1,400,000.00	3,500,000.00	2,100,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22020402	Maintenance of Office Furniture	10,900,000.00	19,830,450.00	45,650,000.00
22020403	Maintenance of Office Building/Residential Qtrs	7,700,000.00	41,818,425.00	20,800,000.00
22020404	Maintenance of Office/IT Equipments	600,000.00	1,200,000.00	1,300,000.00
22020405	Maintenance of Plants/Generators	400,000.00	120,000.00	500,000.00
22020406	Other Maintenance Services	1,100,000.00	780,000.00	1,000,000.00
22020410	Maintenance of Street Lightings	800,000.00	400,000.00	1,000,000.00
220205	TRAINING- GENERAL	21,800,000.00	12,210,000.00	65,860,000.00
22020501	Local Training	21,800,000.00	12,210,000.00	65,860,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,500,000.00	1,852,800.00	13,870,000.00
22020701	Financial Consulting	3,300,000.00	222,000.00	3,670,000.00
22020702	Information Technology Consulting	300,000.00	-	600,000.00
22020704	Engineering Services	200,000.00	-	200,000.00
22020706	Surveying Services	5,700,000.00	1,630,800.00	9,400,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	1,367,300.00	2,500,000.00
22020901	Bank Charges (other than Interest)	3,000,000.00	1,367,300.00	2,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	605,530,457.55	532,475,296.00	1,111,590,007.00
22021001	Refreshment & Meals	5,700,000.00	3,613,324.00	7,790,000.00
22021004	Medical Expenses-Local	28,800,000.00	30,000,000.00	20,000,000.00
22021007	Welfare Packages	9,100,000.00	6,941,330.00	18,800,000.00
22021008	Subscriptions to Professional Bodies	500,000.00	210,000.00	-
22021017	Tuition, Registration & Exam Fees	67,200,000.00	70,000,000.00	70,000,000.00
22021020	Election - Logistic Support	-	-	25,000,000.00
22021041	Miscellaneous/Contingency	494,230,457.55	421,710,642.00	970,000,007.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	74,000,000.00	61,000,000.00	130,500,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	74,000,000.00	61,000,000.00	130,500,000.00
22040101	Grants to Other Governments	6,300,000.00	1,000,000.00	500,000.00
22040109	Grants to Communities/NGOs	67,700,000.00	60,000,000.00	130,000,000.00
2205	SUBSIDIES GENERAL	72,000,000.00	-	80,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	72,000,000.00	-	80,000,000.00
22050106	Agricultural Inputs Subsidy	72,000,000.00	-	80,000,000.00
23	CAPITAL EXPENDITURES	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
2301	FIXED ASSET PURCHASED	461,300,000.00	156,270,369.62	1,271,900,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
230101	PURCHASE OF FIXED ASSET- GENERAL	461,300,000.00	156,270,369.62	1,271,900,000.00
23010101	Purchase / Acquisition of Land	19,200,000.00	-	80,000,000.00
23010104	Purchase of Motor Cycles	24,000,000.00	-	74,500,000.00
23010105	Purchase of Motor Vehicles	91,400,000.00	62,561,478.66	175,000,000.00
23010108	Purchase of Buses	38,400,000.00	-	160,000,000.00
23010112	Purchase of Office Furniture and Fittings	88,600,000.00	18,000,000.00	132,400,000.00
23010113	Purchase of Computers and Accessories	7,700,000.00	10,348,890.00	5,000,000.00
23010117	Purchase of Shredding Machines	17,300,000.00	-	30,000,000.00
23010123	Purchase of Fire Fighting Equipment	7,700,000.00	-	35,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	9,600,000.00	-	20,000,000.00
23010127	Purchase of Agricultural Equipment	115,100,000.00	60,000,000.66	470,000,000.00
23010128	Purchase of Security Equipment	8,700,000.00	2,360,000.30	60,000,000.00
23010133	Purchase of Surveying Equipment	19,200,000.00	-	10,000,000.00
23010143	Purchase of Water Supply Equipment	4,800,000.00	3,000,000.00	10,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	9,600,000.00	-	10,000,000.00
2302	CONSTRUCTION/ PROVISION	1,787,400,000.00	839,928,689.32	4,123,701,154.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,787,400,000.00	839,928,689.32	4,123,701,154.00
23020101	Construction/ Provision of Office Buildings	340,900,000.00	-	1,140,000,000.00
23020102	Construction/ Provision of Residential Buildings	64,300,000.00	-	545,141,154.00
23020103	Construction/ Provision of Electricity	86,500,000.00	10,560,300.66	-
23020105	Construction/ Provision of Water Facilities	535,500,000.00	152,368,388.00	633,560,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	21,100,000.00	-	25,000,000.00
23020107	Construction/ Provision of Public Schools	-	-	100,000,000.00
23020114	Construction/ Provision of Roads & Bridges	585,000,000.00	602,000,000.00	300,000,000.00
23020118	Construction/ Provision of Infrastructure	16,800,000.00	-	250,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	43,200,000.00	25,000,000.66	530,000,000.00
23020128	Construction/ Provision of Other Buildings	-	-	50,000,000.00
23020130	Construction/ Provision of Culverts	48,000,000.00	45,000,000.00	150,000,000.00
23020133	Construction/ Provision of Drainage Channels	-	5,000,000.00	200,000,000.00
23020134	Construction/ Provision of Stores	-	-	50,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	-	-	100,000,000.00
23020136	Construction/ Provision of Abattoirs	46,100,000.00	-	50,000,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2303	REHABILITATION/ REPAIRS	273,400,000.00	75,310,324.66	935,350,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	273,400,000.00	75,310,324.66	935,350,000.00
23030101	Rehabilitation/ Repairs of Residential Building	-	-	200,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	67,200,000.00	-	50,250,000.00
23030106	Rehabilitation/ Repairs of Public Schools	-	-	45,100,000.00
23030115	Rehabilitation/ Repairs of Waterways	9,600,000.00	55,000,000.00	120,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	196,600,000.00	20,310,324.66	520,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	28,800,000.00	-	157,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	28,800,000.00	-	157,000,000.00
23040102	Erosion & Flood Control	9,600,000.00	-	137,000,000.00
23040105	Water Pollution Prevention & Control	19,200,000.00	-	20,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>4,758,687,058.08</i>	<i>2,077,998,944.60</i>	<i>9,904,799,383.00</i>
701	GENERAL PUBLIC SERVICES	1,877,632,360.81	906,766,264.98	5,100,499,500.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,144,817,186.89	725,168,067.66	3,037,784,853.00
70111	Executive and Legislative Organs	331,153,147.19	250,914,575.00	714,022,686.00
70112	Financial and Fiscal Affairs	813,664,039.70	474,253,492.66	2,323,762,167.00
7013	GENERAL SERVICES	732,815,173.92	181,598,197.32	2,062,714,647.00
70131	General Personnel Services	509,712,968.97	150,661,478.66	1,856,561,826.00
70132	Overall Planning and Statistical Services	51,956,198.52	16,536,324.66	58,630,821.00
70133	Other General Services	171,146,006.43	14,400,394.00	147,522,000.00
703	PUBLIC ORDER AND SAFETY	7,700,000.00	-	35,000,000.00
7032	FIRE PROTECTION SERVICES	7,700,000.00	-	35,000,000.00
70321	Fire Protection Services	7,700,000.00	-	35,000,000.00
704	ECONOMIC AFFAIRS	1,180,288,793.67	718,506,021.62	1,251,893,838.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	459,364,597.66	92,810,660.96	841,792,162.00
70421	Agriculture	450,664,597.66	90,450,660.66	831,792,162.00
70422	Forestry	8,700,000.00	2,360,000.30	10,000,000.00
7043	FUEL AND ENERGY	86,500,000.00	10,560,300.66	-
70435	Electricity	86,500,000.00	10,560,300.66	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	624,824,196.01	615,135,060.00	400,101,676.00
70443	Construction	624,824,196.01	615,135,060.00	400,101,676.00
7046	COMMUNICATION	9,600,000.00	-	10,000,000.00
70461	Communication	9,600,000.00	-	10,000,000.00
705	ENVIRONMENTAL PROTECTION	48,000,000.00	50,000,000.00	350,000,000.00
7051	WASTE MANAGEMENT	48,000,000.00	50,000,000.00	350,000,000.00
70511	Waste Management	48,000,000.00	50,000,000.00	350,000,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	609,900,000.00	207,368,388.00	1,320,560,000.00
7062	COMMUNITY DEVELOPMENT	16,800,000.00	-	400,000,000.00
70621	Community Development	16,800,000.00	-	400,000,000.00
7063	WATER SUPPLY	593,100,000.00	207,368,388.00	920,560,000.00
70631	Water Supply	593,100,000.00	207,368,388.00	920,560,000.00
707	HEALTH	471,309,764.36	97,227,370.00	611,396,232.00
7074	PUBLIC HEALTH SERVICES	471,309,764.36	97,227,370.00	611,396,232.00
70741	Public Health Services	471,309,764.36	97,227,370.00	611,396,232.00
708	RECREATION, CULTURE AND RELIGION	65,815,732.45	2,850,900.00	71,924,602.00
7082	CULTURAL SERVICES	56,215,732.45	2,850,900.00	51,924,602.00
70821	Cultural Services	56,215,732.45	2,850,900.00	51,924,602.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	9,600,000.00	-	20,000,000.00
70861	Recreation, Culture and Religion N.E.C.	9,600,000.00	-	20,000,000.00
709	EDUCATION	498,040,406.79	95,280,000.00	963,525,211.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	498,040,406.79	95,280,000.00	963,525,211.00
70912	Primary Education	498,040,406.79	95,280,000.00	963,525,211.00
710	SOCIAL PROTECTION	-	-	200,000,000.00
7102	OLD AGE	-	-	200,000,000.00
71021	Old Age	-	-	200,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Personnel Expenditure	1,267,556,600.53	204,151,849.00	1,586,848,222.00
701	GENERAL PUBLIC SERVICES	713,101,903.26	185,239,954.00	924,858,339.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	456,086,729.34	174,810,560.00	710,704,846.00
70111	Executive and Legislative Organs	298,553,147.19	166,213,580.00	579,442,686.00
70112	Financial and Fiscal Affairs	157,533,582.15	8,596,980.00	131,262,160.00
7013	GENERAL SERVICES	257,015,173.92	10,429,394.00	214,153,493.00
70131	General Personnel Services	67,712,968.97	5,050,000.00	56,420,672.00
70132	Overall Planning and Statistical Services	26,656,198.52	5,363,000.00	22,210,821.00
70133	Other General Services	162,646,006.43	16,394.00	135,522,000.00
704	ECONOMIC AFFAIRS	134,288,793.67	9,677,760.00	111,893,838.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	116,164,597.66	3,110,230.00	96,792,162.00
70421	Agriculture	116,164,597.66	3,110,230.00	96,792,162.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	18,124,196.01	6,567,530.00	15,101,676.00
70443	Construction	18,124,196.01	6,567,530.00	15,101,676.00
707	HEALTH	118,509,764.36	5,168,685.00	98,746,232.00
7074	PUBLIC HEALTH SERVICES	118,509,764.36	5,168,685.00	98,746,232.00
70741	Public Health Services	118,509,764.36	5,168,685.00	98,746,232.00
708	RECREATION, CULTURE AND RELIGION	51,515,732.45	1,425,450.00	42,924,602.00
7082	CULTURAL SERVICES	51,515,732.45	1,425,450.00	42,924,602.00
70821	Cultural Services	51,515,732.45	1,425,450.00	42,924,602.00
709	EDUCATION	250,140,406.79	2,640,000.00	208,425,211.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	250,140,406.79	2,640,000.00	208,425,211.00
70912	Primary Education	250,140,406.79	2,640,000.00	208,425,211.00
710	SOCIAL PROTECTION	-	-	200,000,000.00
7102	OLD AGE	-	-	200,000,000.00
71021	Old Age	-	-	200,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>940,230,457.55</i>	<i>802,337,712.00</i>	<i>1,830,000,007.00</i>
701	GENERAL PUBLIC SERVICES	616,830,457.55	585,305,617.00	1,288,000,007.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	541,830,457.55	515,008,617.00	1,124,580,007.00
70111	Executive and Legislative Organs	32,600,000.00	84,700,995.00	134,580,000.00
70112	Financial and Fiscal Affairs	509,230,457.55	430,307,622.00	990,000,007.00
7013	GENERAL SERVICES	75,000,000.00	70,297,000.00	163,420,000.00
70131	General Personnel Services	57,600,000.00	50,050,000.00	135,000,000.00
70132	Overall Planning and Statistical Services	8,900,000.00	5,863,000.00	16,420,000.00
70133	Other General Services	8,500,000.00	14,384,000.00	12,000,000.00
704	ECONOMIC AFFAIRS	142,200,000.00	30,907,960.00	185,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	130,100,000.00	24,340,430.00	150,000,000.00
70421	Agriculture	130,100,000.00	24,340,430.00	150,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	12,100,000.00	6,567,530.00	35,000,000.00
70443	Construction	12,100,000.00	6,567,530.00	35,000,000.00
707	HEALTH	72,500,000.00	92,058,685.00	238,000,000.00
7074	PUBLIC HEALTH SERVICES	72,500,000.00	92,058,685.00	238,000,000.00
70741	Public Health Services	72,500,000.00	92,058,685.00	238,000,000.00
708	RECREATION, CULTURE AND RELIGION	4,700,000.00	1,425,450.00	9,000,000.00
7082	CULTURAL SERVICES	4,700,000.00	1,425,450.00	9,000,000.00
70821	Cultural Services	4,700,000.00	1,425,450.00	9,000,000.00
709	EDUCATION	104,000,000.00	92,640,000.00	110,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	104,000,000.00	92,640,000.00	110,000,000.00
70912	Primary Education	104,000,000.00	92,640,000.00	110,000,000.00

Table 16: Capital Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
701	GENERAL PUBLIC SERVICES	547,700,000.00	136,220,693.98	2,887,641,154.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	146,900,000.00	35,348,890.66	1,202,500,000.00
70112	Financial and Fiscal Affairs	146,900,000.00	35,348,890.66	1,202,500,000.00
7013	GENERAL SERVICES	400,800,000.00	100,871,803.32	1,685,141,154.00
70131	General Personnel Services	384,400,000.00	95,561,478.66	1,665,141,154.00
70132	Overall Planning and Statistical Services	16,400,000.00	5,310,324.66	20,000,000.00
703	PUBLIC ORDER AND SAFETY	7,700,000.00	-	35,000,000.00
7032	FIRE PROTECTION SERVICES	7,700,000.00	-	35,000,000.00
70321	Fire Protection Services	7,700,000.00	-	35,000,000.00
704	ECONOMIC AFFAIRS	903,800,000.00	677,920,301.62	955,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	213,100,000.00	65,360,000.96	595,000,000.00
70421	Agriculture	204,400,000.00	63,000,000.66	585,000,000.00
70422	Forestry	8,700,000.00	2,360,000.30	10,000,000.00
7043	FUEL AND ENERGY	86,500,000.00	10,560,300.66	-
70435	Electricity	86,500,000.00	10,560,300.66	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	594,600,000.00	602,000,000.00	350,000,000.00
70443	Construction	594,600,000.00	602,000,000.00	350,000,000.00
7046	COMMUNICATION	9,600,000.00	-	10,000,000.00
70461	Communication	9,600,000.00	-	10,000,000.00
705	ENVIRONMENTAL PROTECTION	48,000,000.00	50,000,000.00	350,000,000.00
7051	WASTE MANAGEMENT	48,000,000.00	50,000,000.00	350,000,000.00
70511	Waste Management	48,000,000.00	50,000,000.00	350,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	609,900,000.00	207,368,388.00	1,320,560,000.00
7062	COMMUNITY DEVELOPMENT	16,800,000.00	-	400,000,000.00
70621	Community Development	16,800,000.00	-	400,000,000.00
7063	WATER SUPPLY	593,100,000.00	207,368,388.00	920,560,000.00
70631	Water Supply	593,100,000.00	207,368,388.00	920,560,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	280,300,000.00	-	274,650,000.00
7074	PUBLIC HEALTH SERVICES	280,300,000.00	-	274,650,000.00
70741	Public Health Services	280,300,000.00	-	274,650,000.00
708	RECREATION, CULTURE AND RELIGION	9,600,000.00	-	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	9,600,000.00	-	20,000,000.00
70861	Recreation, Culture and Religion N.E.C.	9,600,000.00	-	20,000,000.00
709	EDUCATION	143,900,000.00	-	645,100,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	143,900,000.00	-	645,100,000.00
70912	Primary Education	143,900,000.00	-	645,100,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	4,758,687,058.08	2,077,998,944.60	9,904,799,383.00
2351	YOBE EAST	4,758,687,058.08	2,077,998,944.60	9,904,799,383.00
235108	GULANI	4,758,687,058.08	2,077,998,944.60	9,904,799,383.00
23510801	Bara	143,900,000.00	-	700,000,000.00
23510811	Njibulwa	9,600,000.00	-	50,000,000.00
23510897	Gulani - LG Wide	4,605,187,058.08	2,077,998,944.60	9,154,799,383.00

Table 18: Personnel Expenditure by Location Classification**235108 - GULANI Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location**

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,267,556,600.53	204,151,849.00	1,586,848,222.00
2351	YOBE EAST	1,267,556,600.53	204,151,849.00	1,586,848,222.00
235108	GULANI	1,267,556,600.53	204,151,849.00	1,586,848,222.00
23510897	Gulani - LG Wide	1,267,556,600.53	204,151,849.00	1,586,848,222.00

Table 19: Other Recurrent Expenditure by Location Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	940,230,457.55	802,337,712.00	1,830,000,007.00
2351	YOBE EAST	940,230,457.55	802,337,712.00	1,830,000,007.00
235108	GULANI	940,230,457.55	802,337,712.00	1,830,000,007.00
23510897	Gulani - LG Wide	940,230,457.55	802,337,712.00	1,830,000,007.00

Table 20: Capital Expenditure by Location Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
2351	YOBE EAST	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
235108	GULANI	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
23510801	Bara	143,900,000.00	-	700,000,000.00
23510811	Njibulwa	9,600,000.00	-	50,000,000.00
23510897	Gulani - LG Wide	2,397,400,000.00	1,071,509,383.60	5,737,951,154.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	4,758,687,058.08	2,077,998,944.60	9,904,799,383.00
01	AGRICULTURE	459,364,597.66	92,810,660.96	841,792,162.00
0101	Effective governance of the Agriculture Sector	341,164,597.66	70,450,660.66	716,792,162.00
010101	Legal, policy, regulations and standards, guidelines and protocols	341,164,597.66	70,450,660.66	716,792,162.00
0102	Development of the livestock value chain	80,700,000.00	-	85,000,000.00
010203	Poultry, pig, and micro livestock production	59,600,000.00	-	60,000,000.00
010205	Animal Health and Livestock Diseases Management	21,100,000.00	-	25,000,000.00
0103	Enhancement of food production and productivity	28,800,000.00	20,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	28,800,000.00	20,000,000.00	30,000,000.00
0106	Promotion of forest resource conservation and preserva	8,700,000.00	2,360,000.30	10,000,000.00
010601	Forest regeneration and conservation	8,700,000.00	2,360,000.30	10,000,000.00
02	SOCIETAL RE-ORIENTATION	75,415,732.45	2,850,900.00	81,924,602.00
0210	Societal Re-orientation - General	75,415,732.45	2,850,900.00	81,924,602.00
021001	Societal Re-orientation - General	75,415,732.45	2,850,900.00	81,924,602.00
04	HEALTH	471,309,764.36	97,227,370.00	611,396,232.00
0403	Enhancement of the delivery of Essential Package of Hea	404,109,764.36	97,227,370.00	561,146,232.00
040301	Reproductive, Maternal and Neonatal Health	404,109,764.36	97,227,370.00	561,146,232.00
0405	Provision of adequate and modern health infrastructure	67,200,000.00	-	50,250,000.00
040501	Functional Health Facilities	67,200,000.00	-	50,250,000.00
05	EDUCATION	498,040,406.79	95,280,000.00	963,525,211.00
0502	Increase in access, retention, and completion rate at all	498,040,406.79	95,280,000.00	818,425,211.00
050201	Early Childhood Care, Development and Education (ECCDE)	498,040,406.79	95,280,000.00	818,425,211.00
0505	Adequate infrastructure at all levels	-	-	145,100,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	145,100,000.00
06	HOUSING AND URBAN DEVELOPMENT	24,500,000.00	-	435,000,000.00
0610	Housing and Urban Development - General	24,500,000.00	-	435,000,000.00
061001	Housing and Urban Development - General	24,500,000.00	-	435,000,000.00

235108 - GULANI Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to Septemb	2026 Approved Budget
09	ENVIRONMENTAL IMPROVEMENT	48,000,000.00	50,000,000.00	350,000,000.00
0910	Environmental Improvement - General	48,000,000.00	50,000,000.00	350,000,000.00
091001	Environmental Improvement - General	48,000,000.00	50,000,000.00	350,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	593,100,000.00	207,368,388.00	920,560,000.00
1010	Water Resources and Rural Deve - General	593,100,000.00	207,368,388.00	920,560,000.00
101001	Water Resources and Rural Deve - General	593,100,000.00	207,368,388.00	920,560,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,877,632,360.81	906,766,264.98	5,100,499,500.00
1310	Reform of Government and Governance - General	1,877,632,360.81	906,766,264.98	5,100,499,500.00
131001	Reform of Government and Governance - General	1,877,632,360.81	906,766,264.98	5,100,499,500.00
14	POWER	86,500,000.00	10,560,300.66	-
1410	Power - General	86,500,000.00	10,560,300.66	-
141001	Power - General	86,500,000.00	10,560,300.66	-
17	ROAD	624,824,196.01	615,135,060.00	400,101,676.00
1710	Road - General	624,824,196.01	615,135,060.00	400,101,676.00
171001	Road - General	624,824,196.01	615,135,060.00	400,101,676.00
23	SOCIAL PROTECTION	-	-	200,000,000.00
2305	Social Pensions and Old Age Support	-	-	200,000,000.00
230501	Pensions Payments and Contributions	-	-	110,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	<u>1,267,556,600.53</u>	<u>204,151,849.00</u>	<u>1,586,848,222.00</u>
01	AGRICULTURE	116,164,597.66	3,110,230.00	96,792,162.00
0101	Effective governance of the Agriculture Sector	116,164,597.66	3,110,230.00	96,792,162.00
010101	Legal, policy, regulations and standards, guidelines and protocols	116,164,597.66	3,110,230.00	96,792,162.00
02	SOCIETAL RE-ORIENTATION	51,515,732.45	1,425,450.00	42,924,602.00
0210	Societal Re-orientation - General	51,515,732.45	1,425,450.00	42,924,602.00
021001	Societal Re-orientation - General	51,515,732.45	1,425,450.00	42,924,602.00
04	HEALTH	118,509,764.36	5,168,685.00	98,746,232.00
0403	Enhancement of the delivery of Essential Package of Health Services	118,509,764.36	5,168,685.00	98,746,232.00
040301	Reproductive, Maternal and Neonatal Health	118,509,764.36	5,168,685.00	98,746,232.00
05	EDUCATION	250,140,406.79	2,640,000.00	208,425,211.00
0502	Increase in access, retention, and completion rate at all levels of education	250,140,406.79	2,640,000.00	208,425,211.00
050201	Early Childhood Care, Development and Education (ECCDE)	250,140,406.79	2,640,000.00	208,425,211.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	713,101,903.26	185,239,954.00	924,858,339.00
1310	Reform of Government and Governance - General	713,101,903.26	185,239,954.00	924,858,339.00
131001	Reform of Government and Governance - General	713,101,903.26	185,239,954.00	924,858,339.00
17	ROAD	18,124,196.01	6,567,530.00	15,101,676.00
1710	Road - General	18,124,196.01	6,567,530.00	15,101,676.00
171001	Road - General	18,124,196.01	6,567,530.00	15,101,676.00
23	SOCIAL PROTECTION	-	-	200,000,000.00
2305	Social Pensions and Old Age Support	-	-	200,000,000.00
230501	Pensions Payments and Contributions	-	-	110,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	940,230,457.55	802,337,712.00	1,830,000,007.00
01	AGRICULTURE	130,100,000.00	24,340,430.00	150,000,000.00
0101	Effective governance of the Agriculture Sector	87,800,000.00	4,340,430.00	110,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	87,800,000.00	4,340,430.00	110,000,000.00
0102	Development of the livestock value chain	13,500,000.00	-	10,000,000.00
010203	Poultry, pig, and micro livestock production	13,500,000.00	-	10,000,000.00
0103	Enhancement of food production and productivity	28,800,000.00	20,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	28,800,000.00	20,000,000.00	30,000,000.00
02	SOCIETAL RE-ORIENTATION	4,700,000.00	1,425,450.00	9,000,000.00
0210	Societal Re-orientation - General	4,700,000.00	1,425,450.00	9,000,000.00
021001	Societal Re-orientation - General	4,700,000.00	1,425,450.00	9,000,000.00
04	HEALTH	72,500,000.00	92,058,685.00	238,000,000.00
0403	Enhancement of the delivery of Essential Package of Hea	72,500,000.00	92,058,685.00	238,000,000.00
040301	Reproductive, Maternal and Neonatal Health	72,500,000.00	92,058,685.00	238,000,000.00
05	EDUCATION	104,000,000.00	92,640,000.00	110,000,000.00
0502	Increase in access, retention, and completion rate at all	104,000,000.00	92,640,000.00	110,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	104,000,000.00	92,640,000.00	110,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	616,830,457.55	585,305,617.00	1,288,000,007.00
1310	Reform of Government and Governance - General	616,830,457.55	585,305,617.00	1,288,000,007.00
131001	Reform of Government and Governance - General	616,830,457.55	585,305,617.00	1,288,000,007.00
17	ROAD	12,100,000.00	6,567,530.00	35,000,000.00
1710	Road - General	12,100,000.00	6,567,530.00	35,000,000.00
171001	Road - General	12,100,000.00	6,567,530.00	35,000,000.00

Table 24: Capital Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Approved Budget	2025 Performance January to Septemb	2026 Approved Budget
	Total Expenditure	2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
01	AGRICULTURE	213,100,000.00	65,360,000.96	595,000,000.00
0101	Effective governance of the Agriculture Sector	137,200,000.00	63,000,000.66	510,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	137,200,000.00	63,000,000.66	510,000,000.00
0102	Development of the livestock value chain	67,200,000.00	-	75,000,000.00
010203	Poultry, pig, and micro livestock production	46,100,000.00	-	50,000,000.00
010205	Animal Health and Livestock Diseases Management	21,100,000.00	-	25,000,000.00
0106	Promotion of forest resource conservation and preserva	8,700,000.00	2,360,000.30	10,000,000.00
010601	Forest regeneration and conservation	8,700,000.00	2,360,000.30	10,000,000.00
02	SOCIETAL RE-ORIENTATION	19,200,000.00	-	30,000,000.00
0210	Societal Re-orientation - General	19,200,000.00	-	30,000,000.00
021001	Societal Re-orientation - General	19,200,000.00	-	30,000,000.00
04	HEALTH	280,300,000.00	-	274,650,000.00
0403	Enhancement of the delivery of Essential Package of Hea	213,100,000.00	-	224,400,000.00
040301	Reproductive, Maternal and Neonatal Health	213,100,000.00	-	224,400,000.00
0405	Provision of adequate and modern health infrastructure	67,200,000.00	-	50,250,000.00
040501	Functional Health Facilities	67,200,000.00	-	50,250,000.00
05	EDUCATION	143,900,000.00	-	645,100,000.00
0502	Increase in access, retention, and completion rate at all	143,900,000.00	-	500,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	143,900,000.00	-	500,000,000.00
0505	Adequate infrastructure at all levels	-	-	145,100,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	145,100,000.00
06	HOUSING AND URBAN DEVELOPMENT	24,500,000.00	-	435,000,000.00
0610	Housing and Urban Development - General	24,500,000.00	-	435,000,000.00
061001	Housing and Urban Development - General	24,500,000.00	-	435,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	48,000,000.00	50,000,000.00	350,000,000.00
0910	Environmental Improvement - General	48,000,000.00	50,000,000.00	350,000,000.00
091001	Environmental Improvement - General	48,000,000.00	50,000,000.00	350,000,000.00

235108 - GULANI Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to Septemb	2026 Approved Budget
10	WATER RESOURCES AND RURAL DEVELOPMENT	593,100,000.00	207,368,388.00	920,560,000.00
1010	Water Resources and Rural Deve - General	593,100,000.00	207,368,388.00	920,560,000.00
101001	Water Resources and Rural Deve - General	593,100,000.00	207,368,388.00	920,560,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	547,700,000.00	136,220,693.98	2,887,641,154.00
1310	Reform of Government and Governance - General	547,700,000.00	136,220,693.98	2,887,641,154.00
131001	Reform of Government and Governance - General	547,700,000.00	136,220,693.98	2,887,641,154.00
14	POWER	86,500,000.00	10,560,300.66	-
1410	Power - General	86,500,000.00	10,560,300.66	-
141001	Power - General	86,500,000.00	10,560,300.66	-
17	ROAD	594,600,000.00	602,000,000.00	350,000,000.00
1710	Road - General	594,600,000.00	602,000,000.00	350,000,000.00
171001	Road - General	594,600,000.00	602,000,000.00	350,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235108 - GULANI Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,550,900,000.00	1,071,509,383.60	6,487,951,154.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510897 - Gulani - LG Wide	-	-	60,000,000.00
Procurement of 20 nos. of motor cycles for Patrols across the LGAs.	13 - REFORM OF	012500100200 - General Administration Unit	23010104 - Purchase of Motor Cycles	70131 - General Personnel Services	23510897 - Gulani - LG Wide	-	-	40,000,000.00
Purch. of 2 nos. of Fairly use Toyota Hilux for Security patrol.	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23510897 - Gulani - LG Wide	74,100,000.00	62,561,478.66	100,000,000.00
Purchase of 1no. Bus to Councils.	13 - REFORM OF	012500100200 - General Administration Unit	23010108 - Purchase of Buses	70131 - General Personnel Services	23510897 - Gulani - LG Wide	-	-	50,000,000.00
Procurement of Furnitures to LG secretariat AND Govt Lodge; Procurement of canopy for	13 - REFORM OF	012500100200 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23510897 - Gulani - LG Wide	54,200,000.00	18,000,000.00	120,000,000.00
Procurement of Vigilantees materials and Equipments.	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23510897 - Gulani - LG Wide	-	-	50,000,000.00
Const. of new District Head Palace at Njibulwa, Bumsa, G/Mainoma and Dokshi	13 - REFORM OF	012500100200 - General Administration Unit	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23510897 - Gulani - LG Wide	64,300,000.00	-	545,141,154.00
Ren. of 5 nos. of 2Bedroom flat at Bara.	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23510801 - Bara	-	-	200,000,000.00
Ren. of LG Secretariat complex.	13 - REFORM OF	012500100200 - General Administration Unit	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23510897 - Gulani - LG Wide	191,800,000.00	15,000,000.00	500,000,000.00
purch. of informations equipments	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23510897 - Gulani - LG Wide	9,600,000.00	-	10,000,000.00
purch. Of sports equipments and Traditional KOKUWA	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23510897 - Gulani - LG Wide	9,600,000.00	-	20,000,000.00
Const. of 2nos. Of JUMAT Mosques within LGAs.	06 - HOUSING AN	012500101000 - Community Development Unit	23020118 - Construction/ Provision of Infr	70621 - Community Development	23510897 - Gulani - LG Wide	16,800,000.00	-	250,000,000.00
Composition of 2nos of Police Out forces at Njibulwa, Gulani, and Bumsa.	06 - HOUSING AN	012500101000 - Community Development Unit	23020128 - Construction/ Provision of Other	70621 - Community Development	23510897 - Gulani - LG Wide	-	-	50,000,000.00
Const. 2 nos of wall facing of Grave yards at Njibulwa and Teteba	06 - HOUSING AN	012500101000 - Community Development Unit	23020135 - Construction/ Provision of Perim	70621 - Community Development	23510897 - Gulani - LG Wide	-	-	100,000,000.00
Purchase of 12 nos. threshing machine to 12 Wards.	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010117 - Purchase of Shredding Machines	70421 - Agriculture	23510897 - Gulani - LG Wide	17,300,000.00	-	30,000,000.00
Purch. of 2 nos of Tractor massey to boost agricultural activities in the LGAs & Purch.	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23510897 - Gulani - LG Wide	115,100,000.00	60,000,000.66	470,000,000.00
Purch. of water tank	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010143 - Purchase of Water Supply Equip	70421 - Agriculture	23510897 - Gulani - LG Wide	4,800,000.00	3,000,000.00	10,000,000.00
Purch. of equipment to LGAs forest guards.	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23010128 - Purchase of Security Equipment	70422 - Forestry	23510897 - Gulani - LG Wide	8,700,000.00	2,360,000.30	10,000,000.00
const. of vet. Clinic at Teteba and Gabai	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23510897 - Gulani - LG Wide	21,100,000.00	-	25,000,000.00
const. of slaughter house within LGAs	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23510897 - Gulani - LG Wide	46,100,000.00	-	50,000,000.00
Compensation of land at Bumsa and Teteba for extension to markets.	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010101 - Purchase / Acquisition of Land	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	9,600,000.00	-	30,000,000.00
Purchase of 5nos Motorcycles for revenue generation.	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010104 - Purchase of Motor Cycles	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	-	-	12,500,000.00
Purchase of a utility vehicle for the Treasury Dept.	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	9,600,000.00	-	15,000,000.00
Purchase of 2nos Mass Transit buses	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	38,400,000.00	-	110,000,000.00
purch.computers and accessories	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Acc	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	7,700,000.00	10,348,890.00	5,000,000.00
const. of Treasury Dept office at secretariat	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020101 - Construction/ Provision of Office	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	38,400,000.00	-	500,000,000.00
Const. of motor parks at Bumsa and Teteba, and Const. of shopping complex at kukuw	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23510897 - Gulani - LG Wide	43,200,000.00	25,000,000.66	530,000,000.00
Const. of road and embankment across the LGAs.	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Road	70443 - Construction	23510897 - Gulani - LG Wide	585,000,000.00	602,000,000.00	300,000,000.00
Purchase of fire fighting equipment	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equip	70321 - Fire Protection Services	23510897 - Gulani - LG Wide	7,700,000.00	-	35,000,000.00
Land compensations, Houses at Njibulwa for the District head palace.	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23510811 - Njibulwa	9,600,000.00	-	50,000,000.00
0	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23510897 - Gulani - LG Wide	86,500,000.00	10,560,300.66	-
Purch. of surveying equipments.	10 - WATER RES	023400300100 - Water Resource & Water Supply	23010133 - Purchase of Surveying Equipmen	70631 - Water Supply	23510897 - Gulani - LG Wide	19,200,000.00	-	10,000,000.00
Drilling and Conversion of B/Holes within LGAs; Bulk purchase of accessories and equip	10 - WATER RES	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23510897 - Gulani - LG Wide	535,500,000.00	152,368,388.00	633,560,000.00
Repairs of water ways across the LGAs	10 - WATER RES	023400300100 - Water Resource & Water Supply	23030115 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23510897 - Gulani - LG Wide	9,600,000.00	55,000,000.00	120,000,000.00
Erosion control across the LGAs 2. Purch. Of Hard core stones for the Erosion control	10 - WATER RES	023400300100 - Water Resource & Water Supply	23040102 - Erosion & Flood Control	70631 - Water Supply	23510897 - Gulani - LG Wide	9,600,000.00	-	137,000,000.00
Wash activities within LGAs	10 - WATER RES	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Co	70631 - Water Supply	23510897 - Gulani - LG Wide	19,200,000.00	-	20,000,000.00
const. of culvert and Repairs within the LGAs	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23020130 - Construction/ Provision of Culve	70511 - Waste Management	23510897 - Gulani - LG Wide	48,000,000.00	45,000,000.00	150,000,000.00
Const. of Drainages at Bara, Teteba, and Bumsa	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23510897 - Gulani - LG Wide	-	5,000,000.00	200,000,000.00
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23510897 - Gulani - LG Wide	7,700,000.00	-	-
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23020101 - Construction/ Provision of Office	70132 - Overall Planning and Statistical	23510897 - Gulani - LG Wide	3,900,000.00	-	-
Renovation of Budget Department.	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23030121 - Rehabilitation/ Repairs of Office	70132 - Overall Planning and Statistical	23510897 - Gulani - LG Wide	4,800,000.00	5,310,324.66	20,000,000.00
const. of LEA Office at Bara.	05 - EDUCATION	051700100100 - Department of Education	23020101 - Construction/ Provision of Office	70912 - Primary Education	23510801 - Bara	143,900,000.00	-	500,000,000.00
Const. of RUGA Schools Nomadics childrens.	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23510897 - Gulani - LG Wide	-	-	100,000,000.00
Renovation of Primary schools at Njibulwa, Gaure and G/Tuwo.	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23510897 - Gulani - LG Wide	-	-	45,100,000.00
Procurement of 6 nos. of motorcycles to H/Facilities.	04 - HEALTH	052100100100 - Department of Health Care	23010104 - Purchase of Motor Cycles	70741 - Public Health Services	23510897 - Gulani - LG Wide	24,000,000.00	-	22,000,000.00
Purch. of office furniture and Equipm.	04 - HEALTH	052100100100 - Department of Health Care	23010112 - Purchase of Office Furniture and	70741 - Public Health Services	23510897 - Gulani - LG Wide	34,400,000.00	-	12,400,000.00
Const. of Permanent side of the Department of Primary Healthcare Office.	04 - HEALTH	052100100100 - Department of Health Care	23020101 - Construction/ Provision of Office	70741 - Public Health Services	23510897 - Gulani - LG Wide	154,700,000.00	-	140,000,000.00
Const. of LGAs Medical Store.	04 - HEALTH	052100100100 - Department of Health Care	23020134 - Construction/ Provision of Store	70741 - Public Health Services	23510897 - Gulani - LG Wide	-	-	50,000,000.00
Ren. of PHCC at Bumsa, Ruhu, and Teteba.	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23510897 - Gulani - LG Wide	67,200,000.00	-	50,250,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	643,841,706.79	204,630,974.00	1,026,263,473.00
050000000000	SOCIAL	643,841,706.79	204,630,974.00	1,026,263,473.00
051700000000	DEPARTMENT OF EDUCATION	643,841,706.79	204,630,974.00	1,026,263,473.00
051700100100	Department of Education	643,841,706.79	204,630,974.00	1,026,263,473.00

Table 27: Basic Education Expenditure by Economic Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	643,841,706.79	204,630,974.00	1,026,263,473.00
2	EXPENDITURES	643,841,706.79	204,630,974.00	1,026,263,473.00
21	PERSONNEL COSTS	395,941,706.79	111,990,974.00	271,163,473.00
2101	SALARY	395,941,706.79	111,990,974.00	271,163,473.00
210101	SALARIES AND WAGES	395,941,706.79	111,990,974.00	271,163,473.00
21010101	Consolidated Salary	395,941,706.79	111,990,974.00	271,163,473.00
22	OTHER RECURRENT COSTS	104,000,000.00	92,640,000.00	110,000,000.00
2202	OVERHEAD COSTS	102,000,000.00	92,640,000.00	110,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	900,000.00	300,000.00	1,400,000.00
22020101	Local Transport & Traveling - Training	900,000.00	300,000.00	1,400,000.00
220202	UTILITIES - GENERAL	600,000.00	320,000.00	1,000,000.00
22020202	Telephone Charges	100,000.00	-	-
22020211	Other Utility Charges	500,000.00	320,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	30,500,000.00	21,730,000.00	32,500,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	1,500,000.00	1,300,000.00
22020305	Printing of Non-Security Documents	500,000.00	230,000.00	1,200,000.00
22020310	Teaching Aids/Instruction Materials	28,800,000.00	20,000,000.00	30,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	700,000.00	-	1,600,000.00
22020402	Maintenance of Office Furniture	500,000.00	-	1,600,000.00
22020403	Maintenance of Office Building/Residential Qtrs	200,000.00	-	-

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	500,000.00	-	2,000,000.00
22020501	Local Training	500,000.00	-	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	1,000,000.00	-	1,000,000.00
22020701	Financial Consulting	200,000.00	-	-
22020706	Surveying Services	800,000.00	-	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	-	-
22020901	Bank Charges (other than Interest)	100,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	67,700,000.00	70,290,000.00	70,500,000.00
22021001	Refreshment & Meals	300,000.00	160,000.00	-
22021007	Welfare Packages	200,000.00	130,000.00	500,000.00
22021017	Tuition, Registration & Exam Fees	67,200,000.00	70,000,000.00	70,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,000,000.00	-	-
220401	LOCAL GRANTS & CONTRIBUTIONS	2,000,000.00	-	-
22040101	Grants to Other Governments	2,000,000.00	-	-
23	CAPITAL EXPENDITURES	143,900,000.00	-	645,100,000.00
2302	CONSTRUCTION/ PROVISION	143,900,000.00	-	600,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	143,900,000.00	-	600,000,000.00
23020101	Construction/ Provision of Office Buildings	143,900,000.00	-	500,000,000.00
23020107	Construction/ Provision of Public Schools	-	-	100,000,000.00
2303	REHABILITATION/ REPAIRS	-	-	45,100,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	-	-	45,100,000.00
23030106	Rehabilitation/ Repairs of Public Schools	-	-	45,100,000.00

Table 28: Basic Education Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	643,841,706.79	204,630,974.00	1,026,263,473.00
709	EDUCATION	643,841,706.79	204,630,974.00	1,026,263,473.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	643,841,706.79	204,630,974.00	1,026,263,473.00
70912	Primary Education	643,841,706.79	204,630,974.00	1,026,263,473.00

Table 29: Basic Education Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	498,040,406.79	95,280,000.00	963,525,211.00
05	EDUCATION	498,040,406.79	95,280,000.00	963,525,211.00
0502	Increase in access, retention, and completion ra	498,040,406.79	95,280,000.00	818,425,211.00
050201	Early Childhood Care, Development and Education (EC	498,040,406.79	95,280,000.00	818,425,211.00
0505	Adequate infrastructure at all levels	-	-	145,100,000.00
050501	Schools' infrastructure construction and rehabilitation	-	-	145,100,000.00

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

235108 - GULANI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Su							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	271,163,473.00	110,000,000.00	-	381,163,473.00	645,100,000.00	1,026,263,473.00
050000000000	SOCIAL	271,163,473.00	110,000,000.00	-	381,163,473.00	645,100,000.00	1,026,263,473.00
051700000000	DEPARTMENT OF EDUCATIO	271,163,473.00	110,000,000.00	-	381,163,473.00	645,100,000.00	1,026,263,473.00
051700100100	Department of Education	271,163,473.00	110,000,000.00	-	381,163,473.00	645,100,000.00	1,026,263,473.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	471,309,764.36	97,227,370.00	611,396,232.00
050000000000	SOCIAL	471,309,764.36	97,227,370.00	611,396,232.00
052100000000	DEPARTMENT OF HEALTH CARE	471,309,764.36	97,227,370.00	611,396,232.00
052100100100	Department of Health Care	471,309,764.36	97,227,370.00	611,396,232.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification				
Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	471,309,764.36	97,227,370.00	611,396,232.00
2	EXPENDITURES	471,309,764.36	97,227,370.00	611,396,232.00
21	PERSONNEL COSTS	118,509,764.36	5,168,685.00	98,746,232.00
2101	SALARY	118,509,764.36	5,168,685.00	98,746,232.00
210101	SALARIES AND WAGES	118,509,764.36	5,168,685.00	98,746,232.00
21010101	Consolidated Salary	118,509,764.36	5,168,685.00	98,746,232.00
22	OTHER RECURRENT COSTS	72,500,000.00	92,058,685.00	238,000,000.00
2202	OVERHEAD COSTS	71,700,000.00	92,058,685.00	188,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,500,000.00	1,000,000.00	2,500,000.00
22020101	Local Transport & Traveling - Training	1,500,000.00	1,000,000.00	2,500,000.00
220202	UTILITIES - GENERAL	1,000,000.00	440,000.00	1,830,000.00
22020202	Telephone Charges	200,000.00	120,000.00	500,000.00
22020211	Other Utility Charges	800,000.00	320,000.00	1,330,000.00
220203	MATERIALS & SUPPLIES- GENERAL	34,300,000.00	57,685,021.00	153,200,000.00
22020301	Office Stationaries/Computer Consumables	1,300,000.00	675,000.00	2,000,000.00
22020305	Printing of Non-Security Documents	300,000.00	120,021.00	1,200,000.00
22020307	Drugs/Laboratory/Medical Supplies	32,700,000.00	56,890,000.00	150,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	770,000.00	6,500,000.00
22020402	Maintenance of Office Furniture	500,000.00	340,000.00	2,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	800,000.00	430,000.00	4,500,000.00

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	2,400,000.00	1,450,000.00	-
22020501	Local Training	2,400,000.00	1,450,000.00	-
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	800,000.00	163,000.00	1,870,000.00
22020701	Financial Consulting	500,000.00	43,000.00	870,000.00
22020706	Surveying Services	300,000.00	120,000.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	-	-
22020901	Bank Charges (other than Interest)	100,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	30,300,000.00	30,550,664.00	22,100,000.00
22021001	Refreshment & Meals	1,000,000.00	430,324.00	1,500,000.00
22021004	Medical Expenses-Local	28,800,000.00	30,000,000.00	20,000,000.00
22021007	Welfare Packages	500,000.00	120,340.00	600,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	800,000.00	-	50,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	800,000.00	-	50,000,000.00
22040101	Grants to Other Governments	800,000.00	-	-
22040109	Grants to Communities/NGOs	-	-	50,000,000.00
23	CAPITAL EXPENDITURES	280,300,000.00	-	274,650,000.00
2301	FIXED ASSET PURCHASED	58,400,000.00	-	34,400,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	58,400,000.00	-	34,400,000.00
23010104	Purchase of Motor Cycles	24,000,000.00	-	22,000,000.00
23010112	Purchase of Office Furniture and Fittings	34,400,000.00	-	12,400,000.00
2302	CONSTRUCTION/ PROVISION	154,700,000.00	-	190,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	154,700,000.00	-	190,000,000.00
23020101	Construction/ Provision of Office Buildings	154,700,000.00	-	140,000,000.00
23020134	Construction/ Provision of Stores	-	-	50,000,000.00
2303	REHABILITATION/ REPAIRS	67,200,000.00	-	50,250,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	67,200,000.00	-	50,250,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	67,200,000.00	-	50,250,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	471,309,764.36	97,227,370.00	611,396,232.00
707	HEALTH	471,309,764.36	97,227,370.00	611,396,232.00
7074	PUBLIC HEALTH SERVICES	471,309,764.36	97,227,370.00	611,396,232.00
70741	Public Health Services	471,309,764.36	97,227,370.00	611,396,232.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	471,309,764.36	97,227,370.00	611,396,232.00
04	HEALTH	471,309,764.36	97,227,370.00	611,396,232.00
0403	Enhancement of the delivery of Essential Packa	404,109,764.36	97,227,370.00	561,146,232.00
040301	Reproductive, Maternal and Neonatal Health	404,109,764.36	97,227,370.00	561,146,232.00
0405	Provision of adequate and modern health infras	67,200,000.00	-	50,250,000.00
040501	Functional Health Facilities	67,200,000.00	-	50,250,000.00

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

235108 - GULANI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Sul							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	98,746,232.00	188,000,000.00	50,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00
050000000000	SOCIAL	98,746,232.00	188,000,000.00	50,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00
052100000000	DEPARTMENT OF HEALTH CA	98,746,232.00	188,000,000.00	50,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00
052100100100	Department of Health Care	98,746,232.00	188,000,000.00	50,000,000.00	336,746,232.00	274,650,000.00	611,396,232.00