



Jakusko Local Government, Yobe State

JAKUSKO LOCAL GOVERNMENT 2026 APPROVED BUDGET

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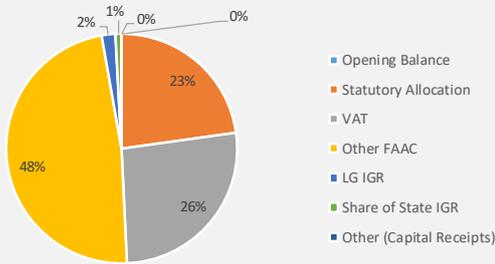
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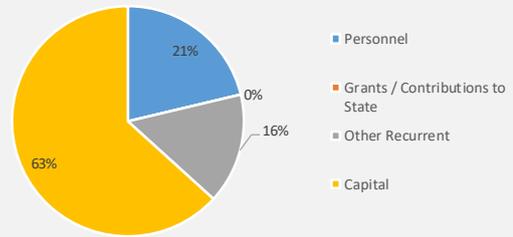
1 Budget Overview

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

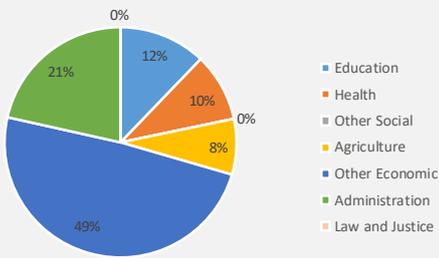
Where is the Money coming from?



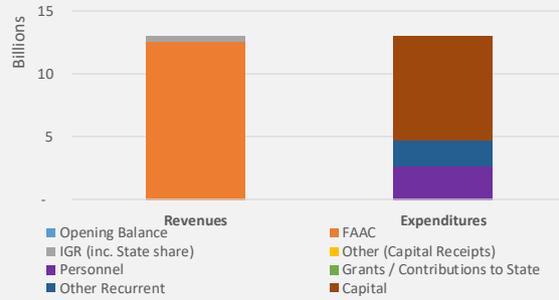
What is the Money being spent On?



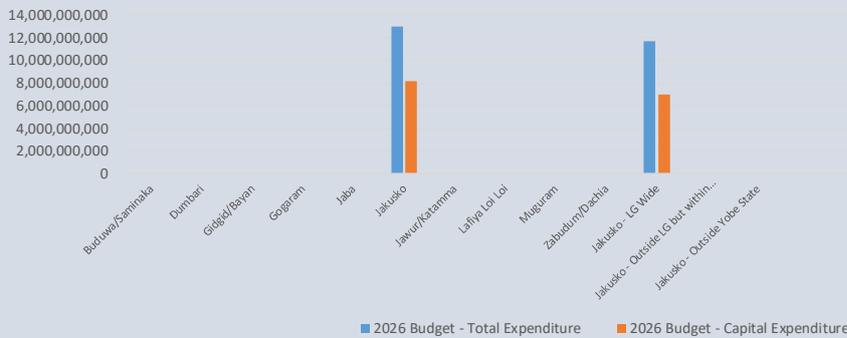
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



Table 1: Budget Overview

Yobe State - JAKUSKO Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation	2,969,452,971.00		
VAT	3,442,924,348.00		
Other FAAC	6,242,475,621.00		
LG IGR	246,288,912.00		
Share of State IGR	113,136,585.00		
Other (Capital Receipts)		-	
Total Revenue	13,014,278,437.00		
Expenditure by Economic		2026 Budget	
Personnel	2,769,394,057.00		
Grants / Contributions to State		-	
Other Recurrent	2,016,913,278.00		
Capital	8,227,971,102.00		
Total Expenditure	13,014,278,437.00		
Expenditure by Sector		2026 Budget	
Education	1,579,213,276.00		
Health	1,248,883,243.00		
Other Social		-	
Agriculture	1,015,157,392.00		
Other Economic	6,375,932,542.00		
Administration	2,795,091,984.00		
Law and Justice		-	
Total Expenditure	13,014,278,437.00		
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
Completion of electrification of Jammel to Jaba and step down at Lafiya Loloio & Instal		1,390,000,000.00	
Construction of Township road and drainage channel		821,246,581.00	
Construction of LG Secretariat		800,000,000.00	
Conversion of borehole from monitored to solar installation at 15 difference location		800,000,000.00	
Procurement of hand pump accessories, iron rods and cement etc		700,000,000.00	
Construction of shoooping complex and market stall		350,000,000.00	
Additional health clinics at various wards at 5 locations		300,000,000.00	
Construction of the District Head of Muguram, Nasari and Jakusko Palace. And 2 New \		260,000,000.00	
Fencing of grave yard at Karage, Dachia, Muguram, Buduwa and Jakusko		250,000,000.00	
Renovation of govt lodges and town hall		200,000,000.00	
<i>Other Capital Projects</i>		2,356,724,521.00	
Total		8,227,971,102.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Buduwa/Saminaka		-	-
Dumbari		-	-
Gidgid/Bayan		-	-
Gogaram		-	-
Jaba		-	-
Jakusko	13,014,278,437.00	8,227,971,102.00	
Jawur/Katamma		-	-
Lafiya Loi Loi		-	-
Muguram		-	-
Zabudum/Dachia		-	-
Jakusko - LG Wide	11,744,278,437.00	6,957,971,102.00	
Jakusko - Outside LG but within Yobe		-	-
Jakusko - Outside Yobe State		-	-
Total	24,758,556,874.00	15,185,942,204.00	

Table 2 Summary Revenue and Expenditure

225309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	6,399,706,361.31	118,190,805.25	13,014,278,437.00
11 - GOVERNMENT SHARE OF FAAC	6,166,106,361.31	-	12,767,989,525.00
12 - INDEPENDENT REVENUE	233,600,000.00	118,190,805.25	246,288,912.00
Recurrent Expenditure	2,835,259,908.74	1,925,247,655.33	4,786,307,335.00
21 - PERSONNEL COSTS	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
22 - OTHER RECURRENT COSTS	1,102,727,070.13	523,486,412.84	2,016,913,278.00
Transfer to Capital Account	3,564,446,452.57	- 1,807,056,850.08	8,227,971,102.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
Total Revenue (including OB)	6,399,706,361.31	118,190,805.25	13,014,278,437.00
Total Expenditure	6,350,259,908.74	4,537,503,342.02	13,014,278,437.00

Table 3 Expenditure by MDA by Main Economic Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,769,394,057.00	2,016,913,278.00	4,786,307,335.00	8,227,971,102.00	13,014,278,437.00
0100000000	ADMINISTRATION SECTOR	550,091,984.00	410,000,000.00	960,091,984.00	1,835,000,000.00	2,795,091,984.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	76,638,575.00	50,000,000.00	126,638,575.00	-	126,638,575.00
011100100100	Office of the Chairman	76,638,575.00	50,000,000.00	126,638,575.00	-	126,638,575.00
0112000000	LOCAL GOVERNMENT COUNCIL	98,675,674.00	25,000,000.00	123,675,674.00	-	123,675,674.00
011200100100	The Council	98,675,674.00	25,000,000.00	123,675,674.00	-	123,675,674.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	341,371,177.00	320,000,000.00	661,371,177.00	1,835,000,000.00	2,496,371,177.00
012500100100	Director of Personnel Management	259,158,159.00	85,000,000.00	344,158,159.00	1,485,000,000.00	1,829,158,159.00
012500100600	Information Unit	-	35,000,000.00	35,000,000.00	55,000,000.00	90,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	90,000,000.00	90,000,000.00	45,000,000.00	135,000,000.00
012500100900	Traditional Rulers Unit	82,213,018.00	10,000,000.00	92,213,018.00	-	92,213,018.00
012500101000	Community Development Unit	-	100,000,000.00	100,000,000.00	250,000,000.00	350,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	33,406,558.00	15,000,000.00	48,406,558.00	-	48,406,558.00
016100100100	Secretary to the Local Government	33,406,558.00	15,000,000.00	48,406,558.00	-	48,406,558.00
0200000000	ECONOMIC SECTOR	833,905,554.00	1,114,913,278.00	1,948,818,832.00	5,442,271,102.00	7,391,089,934.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	275,157,392.00	260,000,000.00	535,157,392.00	480,000,000.00	1,015,157,392.00
021500100100	Department of Agriculture & Natural Resources	275,157,392.00	190,000,000.00	465,157,392.00	200,000,000.00	665,157,392.00
021500100200	Forestry Development Unit	-	-	-	50,000,000.00	50,000,000.00
021500200100	Livestock & Veterinary	-	40,000,000.00	40,000,000.00	200,000,000.00	240,000,000.00
021500200200	Fisheries Development	-	30,000,000.00	30,000,000.00	-	30,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	30,000,000.00	30,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	344,972,034.00	786,913,278.00	1,131,885,312.00	625,000,000.00	1,756,885,312.00
022000100100	Department of Finance & Supplies	344,972,034.00	786,913,278.00	1,131,885,312.00	625,000,000.00	1,756,885,312.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	25,399,144.00	22,000,000.00	47,399,144.00	56,024,521.00	103,423,665.00
023800100100	Budget, Planning, Research and Statistics	25,399,144.00	22,000,000.00	47,399,144.00	56,024,521.00	103,423,665.00
0234000000	DEPARTMENT OF WORKS & HOUSING	188,376,984.00	46,000,000.00	234,376,984.00	4,281,246,581.00	4,515,623,565.00
023400100100	Department of Works	188,376,984.00	46,000,000.00	234,376,984.00	871,246,581.00	1,105,623,565.00
023400100500	Fire Service Unit	-	-	-	80,000,000.00	80,000,000.00
023400100600	Town Country Planning Unit	-	-	-	50,000,000.00	50,000,000.00
023400200100	Rural Electrification	-	-	-	1,390,000,000.00	1,390,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,500,000,000.00	1,500,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	390,000,000.00	390,000,000.00
0500000000	SOCIAL SECTOR	1,385,396,519.00	492,000,000.00	1,877,396,519.00	950,700,000.00	2,828,096,519.00
0517000000	DEPARTMENT OF EDUCATION	856,513,276.00	222,000,000.00	1,078,513,276.00	500,700,000.00	1,579,213,276.00
051700100100	Department of Education	856,513,276.00	222,000,000.00	1,078,513,276.00	500,700,000.00	1,579,213,276.00
0521000000	DEPARTMENT OF HEALTH CARE	528,883,243.00	270,000,000.00	798,883,243.00	450,000,000.00	1,248,883,243.00
052100100100	Department of Health Care	528,883,243.00	270,000,000.00	798,883,243.00	450,000,000.00	1,248,883,243.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235309 - JAKUSKO 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>6,399,706,361.31</i>	<i>118,190,805.25</i>	<i>13,014,278,437.00</i>
01000000000	ADMINISTRATION SECTOR	20,800,000.00	100,000.00	21,345,085.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	20,800,000.00	100,000.00	21,345,085.00
012500100100	Director of Personnel Management	20,800,000.00	100,000.00	21,345,085.00
02000000000	ECONOMIC SECTOR	6,378,906,361.31	118,090,805.25	12,992,933,352.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	31,900,000.00	6,218,300.00	32,805,000.00
021500100100	Department of Agriculture & Natural Resources	31,900,000.00	6,218,300.00	32,805,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	6,305,506,361.31	72,556,225.25	12,906,208,352.00
022000100100	Department of Finance & Supplies	6,305,506,361.31	72,556,225.25	12,906,208,352.00
02340000000	DEPARTMENT OF WORKS & HOUSING	41,500,000.00	39,316,280.00	53,920,000.00
023400100100	Department of Works	41,500,000.00	39,316,280.00	53,920,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235309 - JAKUSKO 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	6,399,706,361.31	118,190,805.25	13,014,278,437.00
11	GOVERNMENT SHARE OF FAAC	6,166,106,361.31	-	12,767,989,525.00
1101	GOVERNMENT SHARE OF FAAC	6,166,106,361.31	-	12,767,989,525.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,615,201,666.33	-	3,082,589,556.00
11010101	Statutory Allocation	1,495,601,542.95	-	2,969,452,971.00
11010105	Receipt of Share of State IGR	119,600,123.39	-	113,136,585.00
110102	GOVERNMENT SHARE OF VAT	2,370,102,445.13	-	3,442,924,348.00
11010201	Share of VAT	2,370,102,445.13	-	3,442,924,348.00
110103	OTHER FAAC REVENUES	2,180,802,249.84	-	6,242,475,621.00
11010302	Excess Non-Oil	-	-	872,734,445.00
11010303	Exchange Gain	-	-	397,830,004.00
11010304	Ecological Fund	-	-	209,198,044.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	259,143,449.00
11010399	Other FAAC Distributions	2,180,802,249.84	-	4,503,569,679.00
12	INDEPENDENT REVENUE	233,600,000.00	118,190,805.25	246,288,912.00
1201	TAX REVENUE	23,400,000.00	7,141,700.00	23,335,811.00
120103	OTHER TAXES	23,400,000.00	7,141,700.00	23,335,811.00
12010306	Development Tax/Levy	2,500,000.00	625,000.00	3,485,000.00
12010308	Livestock Tax	10,100,000.00	3,830,000.00	12,730,000.00
12010309	Other Service Taxes	1,400,000.00	-	1,235,000.00
12010312	Property Tax	9,400,000.00	2,686,700.00	5,885,811.00
1202	NON-TAX REVENUE	210,200,000.00	111,049,105.25	222,953,101.00
120201	LICENCES - GENERAL	13,400,000.00	1,288,000.00	13,840,000.00
12020107	Boats & Canoe (Small Craft) Licence	100,000.00	-	150,000.00
12020115	Dane Gun Licences	100,000.00	-	60,000.00
12020116	Cattle Dealer Licences	1,500,000.00	213,000.00	2,000,000.00

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020117	Dried Fish & Meat Licences	100,000.00	20,000.00	200,000.00
12020119	Fishing Permits	2,000,000.00	235,000.00	2,500,000.00
12020120	Hawker's Permits	300,000.00	60,000.00	250,000.00
12020121	Hunting Permits	200,000.00	-	200,000.00
12020122	Produce Buying Licences	100,000.00	30,000.00	260,000.00
12020126	Hiring Licences	2,600,000.00	-	2,500,000.00
12020130	Cinematograph Licences	-	-	50,000.00
12020137	Trade Permit Licences	200,000.00	15,000.00	150,000.00
12020143	Pit Sawing Licences	200,000.00	-	180,000.00
12020144	Felling and Trees Licences	300,000.00	50,000.00	300,000.00
12020145	Saw Mill Licences	300,000.00	-	300,000.00
12020147	Photo Studio Licences	200,000.00	15,000.00	300,000.00
12020148	Welding Machine Licences	200,000.00	95,000.00	200,000.00
12020149	Electric (Radio/ Television) Workshop Licences	100,000.00	-	50,000.00
12020150	Blacksmith Workshop Licences	-	35,000.00	20,000.00
12020151	Wood Making/Carpentry Workshop Licences	400,000.00	80,000.00	380,000.00
12020154	Panel Beaters Licences	-	-	40,000.00
12020155	Vulcanizers Licences	100,000.00	10,000.00	120,000.00
12020161	Building Materials Licences	300,000.00	45,000.00	300,000.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	200,000.00	-	200,000.00
12020165	Advertisement Rate/Licences	200,000.00	-	200,000.00
12020168	Kiosks Licences	500,000.00	144,800.00	600,000.00
12020172	Cold Room Licences	-	-	50,000.00
12020173	Motorcycle Permits	1,000,000.00	225,200.00	1,200,000.00
12020176	Squatters Permits	500,000.00	-	-
12020177	Butchers Licences	100,000.00	15,000.00	60,000.00
12020179	Grinding Mill Licences	1,200,000.00	-	950,000.00
12020180	Photo Copying, Typing Institute Licences	100,000.00	-	70,000.00
12020181	Printing Press Licenses	300,000.00	-	-
120204	FEES - GENERAL	30,900,000.00	39,030,780.00	38,910,000.00
12020404	Trade Union Fees	300,000.00	-	310,000.00

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020417	Contractor Registration Fees	4,900,000.00	37,670,080.00	13,700,000.00
12020425	Disinfection of Produce Fees	1,500,000.00	-	-
12020427	Tender Fees	600,000.00	-	550,000.00
12020446	Agricultural/Veterinary Services Fees	2,000,000.00	-	-
12020449	Business/Trade Operating Fees	1,500,000.00	-	1,500,000.00
12020451	Timber & Forest Fees	300,000.00	-	-
12020459	Right of Occupancy Fees	4,100,000.00	-	6,000,000.00
12020466	Indigenship Registration Fees	2,000,000.00	100,000.00	2,500,000.00
12020478	Workshop Fees	500,000.00	-	300,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	5,100,000.00	574,700.00	5,250,000.00
12020488	Refuse Collection and Disposal Fees	200,000.00	-	200,000.00
12020489	Pest Control and Disinfectant Fees	100,000.00	-	150,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	5,600,000.00	466,000.00	5,750,000.00
12020492	Irrigation Scheme Fees/Charges	2,000,000.00	-	2,500,000.00
12020499	Other Fees	200,000.00	220,000.00	200,000.00
120206	SALES - GENERAL	22,700,000.00	-	22,500,000.00
12020604	Sales of Stores/Scraps/Unserviceable Items	22,700,000.00	-	22,500,000.00
120207	EARNINGS - GENERAL	98,800,000.00	70,730,325.25	101,653,101.00
12020703	Earnings from Hire of Plants & Equipment	14,100,000.00	-	14,490,000.00
12020708	Earnings from Agricultural Produce	1,300,000.00	195,000.00	1,365,000.00
12020711	Earnings from Commercial/Industrial Activities	14,900,000.00	67,387,225.25	15,318,016.00
12020720	Earnings from Guest Houses	4,500,000.00	-	4,645,085.00
12020722	Earnings from Cattle Markets	4,100,000.00	835,600.00	4,200,000.00
12020724	Earnings from Markets	16,000,000.00	970,000.00	16,485,000.00
12020725	Earnings from Motor Parks	15,000,000.00	167,500.00	15,435,000.00
12020726	Earnings from Shops and Shopping Centres	23,000,000.00	405,000.00	23,625,000.00
12020727	Earnings from Transport Services (Mass Transits)	5,900,000.00	770,000.00	6,090,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	14,300,000.00	-	14,200,000.00
12020801	Rent on Government Quarters	14,300,000.00	-	14,200,000.00
120209	RENT ON LAND & OTHERS - GENERAL	4,600,000.00	-	5,600,000.00
12020908	Ground Rent	4,600,000.00	-	5,600,000.00

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120210	REPAYMENTS - GENERAL	12,300,000.00	-	12,600,000.00
12021011	Refunds	12,300,000.00	-	12,600,000.00
120211	INVESTMENT INCOME	1,700,000.00	-	1,785,000.00
12021102	Dividend Received	1,700,000.00	-	1,785,000.00
120212	INTEREST EARNED	11,500,000.00	-	11,865,000.00
12021210	Bank Interest	11,500,000.00	-	11,865,000.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235309 - JAKUSKO 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

235309 - JAKUSKO 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>13,014,278,437.00</i>
01	FEDERATION ACCOUNT	12,767,989,525.00
011	FAAC DIRECT ALLOCATION	12,767,989,525.00
01101	FAAC Direct Allocation	12,767,989,525.00
02	CONSOLIDATED REVENUE FUND	246,288,912.00
021	MAIN ENVELOP	246,288,912.00
02101	Main Envelop - Budgetary Allocation	246,288,912.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235309 - JAKUSKO 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>6,350,259,908.74</i>	<i>4,537,503,342.02</i>	<i>13,014,278,437.00</i>
01000000000	ADMINISTRATION SECTOR	1,393,279,060.76	920,856,669.88	2,795,091,984.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	104,210,219.62	68,609,360.67	126,638,575.00
011100100100	Office of the Chairman	104,210,219.62	68,609,360.67	126,638,575.00
01120000000	LOCAL GOVERNMENT COUNCIL	114,971,742.31	72,759,726.24	123,675,674.00
011200100100	The Council	114,971,742.31	72,759,726.24	123,675,674.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,127,735,576.14	752,767,089.46	2,496,371,177.00
012500100100	Director of Personnel Management	802,857,661.06	375,736,120.74	1,829,158,159.00
012500100600	Information Unit	45,800,000.00	7,500,000.00	90,000,000.00
012500100700	Social Development, Youth, Sports and Culture	60,900,000.00	-	135,000,000.00
012500100900	Traditional Rulers Unit	91,777,915.08	35,399,281.22	92,213,018.00
012500101000	Community Development Unit	126,400,000.00	334,131,687.50	350,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	46,361,522.69	26,720,493.51	48,406,558.00
016100100100	Secretary to the Local Government	46,361,522.69	26,720,493.51	48,406,558.00
02000000000	ECONOMIC SECTOR	3,903,751,258.90	2,643,593,366.29	7,391,089,934.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	701,378,098.00	324,335,829.73	1,015,157,392.00
021500100100	Department of Agriculture & Natural Resources	544,078,098.00	309,335,829.73	665,157,392.00
021500100200	Forestry Development Unit	45,700,000.00	-	50,000,000.00
021500200100	Livestock & Veterinary	65,900,000.00	-	240,000,000.00
021500200200	Fisheries Development	20,300,000.00	-	30,000,000.00
021500300400	Home Economic and Manufacturing	25,400,000.00	15,000,000.00	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,031,485,506.44	381,399,350.01	1,756,885,312.00
022000100100	Department of Finance & Supplies	1,031,485,506.44	381,399,350.01	1,756,885,312.00

235309 - JAKUSKO 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
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	64,819,478.77	19,002,344.47	103,423,665.00
023800100100	Budget, Planning, Research and Statistics	64,819,478.77	19,002,344.47	103,423,665.00
02340000000	DEPARTMENT OF WORKS & HOUSING	2,106,068,175.69	1,918,855,842.08	4,515,623,565.00
023400100100	Department of Works	715,468,175.69	1,051,093,957.38	1,105,623,565.00
023400100500	Fire Service Unit	10,200,000.00	-	80,000,000.00
023400100600	Town Country Planning Unit	-	-	50,000,000.00
023400200100	Rural Electrification	560,100,000.00	2,395,000.00	1,390,000,000.00
023400300100	Water Resource & Water Supply	764,600,000.00	596,924,558.50	1,500,000,000.00
023400400100	Environment Service, Drainage and Culvert	55,700,000.00	268,442,326.20	390,000,000.00
05000000000	SOCIAL SECTOR	1,053,229,589.08	973,053,305.85	2,828,096,519.00
05170000000	DEPARTMENT OF EDUCATION	473,922,455.85	735,493,420.79	1,579,213,276.00
051700100100	Department of Education	473,922,455.85	735,493,420.79	1,579,213,276.00
05210000000	DEPARTMENT OF HEALTH CARE	579,307,133.23	237,559,885.06	1,248,883,243.00
052100100100	Department of Health Care	579,307,133.23	237,559,885.06	1,248,883,243.00

Table 9: Personnel Expenditure by Administrative Classification

235309 - JAKUSKO 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>	<u>1,732,532,838.61</u>	<u>1,401,761,242.49</u>	<u>2,769,394,057.00</u>
01000000000	ADMINISTRATION SECTOR	578,979,060.76	339,568,854.78	550,091,984.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	80,710,219.62	50,199,360.67	76,638,575.00
011100100100	Office of the Chairman	80,710,219.62	50,199,360.67	76,638,575.00
01120000000	LOCAL GOVERNMENT COUNCIL	103,871,742.31	64,659,726.24	98,675,674.00
011200100100	The Council	103,871,742.31	64,659,726.24	98,675,674.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	359,235,576.14	202,819,274.36	341,371,177.00
012500100100	Director of Personnel Management	272,757,661.06	169,919,993.14	259,158,159.00
012500100900	Traditional Rulers Unit	86,477,915.08	32,899,281.22	82,213,018.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	35,161,522.69	21,890,493.51	33,406,558.00
016100100100	Secretary to the Local Government	35,161,522.69	21,890,493.51	33,406,558.00
02000000000	ECONOMIC SECTOR	593,024,188.77	369,489,244.15	833,905,554.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	289,378,098.00	180,292,064.99	275,157,392.00
021500100100	Department of Agriculture & Natural Resources	289,378,098.00	180,292,064.99	275,157,392.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	78,858,436.31	49,124,113.25	344,972,034.00
022000100100	Department of Finance & Supplies	78,858,436.31	49,124,113.25	344,972,034.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	26,619,478.77	16,642,344.47	25,399,144.00
023800100100	Budget, Planning, Research and Statistics	26,619,478.77	16,642,344.47	25,399,144.00
02340000000	DEPARTMENT OF WORKS & HOUSING	198,168,175.69	123,430,721.44	188,376,984.00
023400100100	Department of Works	198,168,175.69	123,430,721.44	188,376,984.00
05000000000	SOCIAL SECTOR	560,529,589.08	692,703,143.56	1,385,396,519.00
05170000000	DEPARTMENT OF EDUCATION	267,122,455.85	471,143,258.50	856,513,276.00
051700100100	Department of Education	267,122,455.85	471,143,258.50	856,513,276.00
05210000000	DEPARTMENT OF HEALTH CARE	293,407,133.23	221,559,885.06	528,883,243.00
052100100100	Department of Health Care	293,407,133.23	221,559,885.06	528,883,243.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,102,727,070.13</i>	<i>523,486,412.84</i>	<i>2,016,913,278.00</i>
01000000000	ADMINISTRATION SECTOR	158,700,000.00	50,190,000.00	410,000,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	23,500,000.00	18,410,000.00	50,000,000.00
011100100100	Office of the Chairman	23,500,000.00	18,410,000.00	50,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	11,100,000.00	8,100,000.00	25,000,000.00
011200100100	The Council	11,100,000.00	8,100,000.00	25,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	112,900,000.00	18,850,000.00	320,000,000.00
012500100100	Director of Personnel Management	11,100,000.00	8,850,000.00	85,000,000.00
012500100600	Information Unit	35,600,000.00	7,500,000.00	35,000,000.00
012500100700	Social Development, Youth, Sports and Culture	45,700,000.00	-	90,000,000.00
012500100900	Traditional Rulers Unit	5,300,000.00	2,500,000.00	10,000,000.00
012500101000	Community Development Unit	15,200,000.00	-	100,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	11,200,000.00	4,830,000.00	15,000,000.00
016100100100	Secretary to the Local Government	11,200,000.00	4,830,000.00	15,000,000.00
02000000000	ECONOMIC SECTOR	862,727,070.13	370,967,589.32	1,114,913,278.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	127,500,000.00	30,211,764.74	260,000,000.00
021500100100	Department of Agriculture & Natural Resources	92,000,000.00	30,211,764.74	190,000,000.00
021500200100	Livestock & Veterinary	15,200,000.00	-	40,000,000.00
021500200200	Fisheries Development	20,300,000.00	-	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	709,427,070.13	306,458,424.58	786,913,278.00
022000100100	Department of Finance & Supplies	709,427,070.13	306,458,424.58	786,913,278.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	14,800,000.00	2,360,000.00	22,000,000.00
023800100100	Budget, Planning, Research and Statistics	14,800,000.00	2,360,000.00	22,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	11,000,000.00	31,937,400.00	46,000,000.00
023400100100	Department of Works	11,000,000.00	31,937,400.00	46,000,000.00
05000000000	SOCIAL SECTOR	81,300,000.00	102,328,823.52	492,000,000.00
05170000000	DEPARTMENT OF EDUCATION	70,000,000.00	86,328,823.52	222,000,000.00
051700100100	Department of Education	70,000,000.00	86,328,823.52	222,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	11,300,000.00	16,000,000.00	270,000,000.00
052100100100	Department of Health Care	11,300,000.00	16,000,000.00	270,000,000.00

Table 11: Capital Expenditure by Administrative Classification

225309 - JAKUSKO 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	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
01000000000	ADMINISTRATION SECTOR	655,600,000.00	531,097,815.10	1,835,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	655,600,000.00	531,097,815.10	1,835,000,000.00
012500100100	Director of Personnel Management	519,000,000.00	196,966,127.60	1,485,000,000.00
012500100600	Information Unit	10,200,000.00	-	55,000,000.00
012500100700	Social Development, Youth, Sports and Culture	15,200,000.00	-	45,000,000.00
012500101000	Community Development Unit	111,200,000.00	334,131,687.50	250,000,000.00
02000000000	ECONOMIC SECTOR	2,448,000,000.00	1,903,136,532.82	5,442,271,102.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	284,500,000.00	113,832,000.00	480,000,000.00
021500100100	Department of Agriculture & Natural Resources	162,700,000.00	98,832,000.00	200,000,000.00
021500100200	Forestry Development Unit	45,700,000.00	-	50,000,000.00
021500200100	Livestock & Veterinary	50,700,000.00	-	200,000,000.00
021500300400	Home Economic and Manufacturing	25,400,000.00	15,000,000.00	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	243,200,000.00	25,816,812.18	625,000,000.00
022000100100	Department of Finance & Supplies	243,200,000.00	25,816,812.18	625,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	23,400,000.00	-	56,024,521.00
023800100100	Budget, Planning, Research and Statistics	23,400,000.00	-	56,024,521.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,896,900,000.00	1,763,487,720.64	4,281,246,581.00
023400100100	Department of Works	506,300,000.00	895,725,835.94	871,246,581.00
023400100500	Fire Service Unit	10,200,000.00	-	80,000,000.00
023400100600	Town Country Planning Unit	-	-	50,000,000.00
023400200100	Rural Electrification	560,100,000.00	2,395,000.00	1,390,000,000.00
023400300100	Water Resource & Water Supply	764,600,000.00	596,924,558.50	1,500,000,000.00
023400400100	Environment Service, Drainage and Culvert	55,700,000.00	268,442,326.20	390,000,000.00
05000000000	SOCIAL SECTOR	411,400,000.00	178,021,338.77	950,700,000.00
05170000000	DEPARTMENT OF EDUCATION	136,800,000.00	178,021,338.77	500,700,000.00
051700100100	Department of Education	136,800,000.00	178,021,338.77	500,700,000.00
05210000000	DEPARTMENT OF HEALTH CARE	274,600,000.00	-	450,000,000.00
052100100100	Department of Health Care	274,600,000.00	-	450,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235309 - JAKUSKO 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>6,350,259,908.74</i>	<i>4,537,503,342.02</i>	<i>13,014,278,437.00</i>
21	<i>PERSONNEL COSTS</i>	<i>1,732,532,838.61</i>	<i>1,401,761,242.49</i>	<i>2,769,394,057.00</i>
2101	<i>SALARY</i>	<i>1,732,532,838.61</i>	<i>1,401,761,242.49</i>	<i>2,499,394,057.00</i>
210101	SALARIES AND WAGES	1,732,532,838.61	1,401,761,242.49	2,499,394,057.00
21010101	Consolidated Salary	1,732,532,838.61	1,401,761,242.49	2,499,394,057.00
2103	<i>SOCIAL BENEFITS</i>	-	-	<i>270,000,000.00</i>
210301	SOCIAL BENEFITS	-	-	270,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	180,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,102,727,070.13</i>	<i>523,486,412.84</i>	<i>2,016,913,278.00</i>
2202	<i>OVERHEAD COSTS</i>	<i>1,021,727,070.13</i>	<i>513,324,648.10</i>	<i>1,746,913,278.00</i>
220201	TRANSPORT & TRAVEL - GENERAL	20,700,000.00	40,150,000.00	78,500,000.00
22020101	Local Transport & Traveling - Training	14,500,000.00	26,160,000.00	58,500,000.00
22020102	Local Transport & Traveling - Others	6,200,000.00	13,990,000.00	20,000,000.00
220202	UTILITIES - GENERAL	10,200,000.00	6,645,000.00	10,000,000.00
22020201	Electricity Charges	300,000.00	-	-
22020202	Telephone Charges	4,300,000.00	-	-
22020211	Other Utility Charges	5,600,000.00	6,645,000.00	10,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	117,100,000.00	56,610,000.00	394,000,000.00
22020301	Office Stationaries/Computer Consumables	12,900,000.00	33,110,000.00	57,000,000.00
22020305	Printing of Non-Security Documents	36,600,000.00	13,350,000.00	40,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	16,100,000.00	8,500,000.00	220,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	1,650,000.00	7,000,000.00
22020314	Procurement of Seeds & Seedlings	50,700,000.00	-	70,000,000.00

2235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	113,100,000.00	18,670,000.00	238,000,000.00
22020401	Maintenance of Motor Vehicle	84,900,000.00	440,000.00	200,000,000.00
22020402	Maintenance of Office Furniture	11,800,000.00	12,700,000.00	36,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	12,300,000.00	2,850,000.00	2,000,000.00
22020404	Maintenance of Office/IT Equipments	600,000.00	-	-
22020405	Maintenance of Plants/Generators	500,000.00	480,000.00	-
22020406	Other Maintenance Services	1,400,000.00	1,900,000.00	-
22020410	Maintenance of Street Lightings	1,600,000.00	300,000.00	-
220205	TRAINING- GENERAL	17,000,000.00	5,857,400.00	70,000,000.00
22020501	Local Training	17,000,000.00	5,857,400.00	70,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,500,000.00	-	-
22020701	Financial Consulting	3,800,000.00	-	-
22020702	Information Technology Consulting	1,100,000.00	-	-
22020704	Engineering Services	400,000.00	-	-
22020706	Surveying Services	6,200,000.00	-	-
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	30,000.00	1,000,000.00
22020901	Bank Charges (other than Interest)	3,000,000.00	30,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	729,127,070.13	385,362,248.10	955,413,278.00
22021001	Refreshment & Meals	7,100,000.00	10,155,000.00	34,000,000.00
22021004	Medical Expenses-Local	-	-	70,000,000.00
22021007	Welfare Packages	6,900,000.00	6,465,000.00	34,500,000.00
22021008	Subscriptions to Professional Bodies	1,100,000.00	-	-
22021016	Anniversaries/Celebrations	20,300,000.00	-	30,000,000.00
22021017	Tuition, Registration & Exam Fees	58,800,000.00	78,558,823.52	200,000,000.00
22021041	Miscellaneous/Contingency	634,927,070.13	290,183,424.58	586,913,278.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	81,000,000.00	10,161,764.74	270,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	81,000,000.00	10,161,764.74	270,000,000.00
22040101	Grants to Other Governments	15,000,000.00	-	-
22040109	Grants to Communities/NGOs	66,000,000.00	10,161,764.74	270,000,000.00

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23	<i>CAPITAL EXPENDITURES</i>	<i>3,515,000,000.00</i>	<i>2,612,255,686.69</i>	<i>8,227,971,102.00</i>
2301	<i>FIXED ASSET PURCHASED</i>	<i>1,025,700,000.00</i>	<i>227,707,051.46</i>	<i>1,941,724,521.00</i>
230101	PURCHASE OF FIXED ASSET- GENERAL	1,025,700,000.00	227,707,051.46	1,941,724,521.00
23010101	Purchase / Acquisition of Land	-	-	50,000,000.00
23010104	Purchase of Motor Cycles	41,600,000.00	-	-
23010105	Purchase of Motor Vehicles	106,800,000.00	-	205,000,000.00
23010108	Purchase of Buses	101,300,000.00	-	200,000,000.00
23010112	Purchase of Office Furniture and Fittings	152,300,000.00	68,239,176.46	356,724,521.00
23010114	Purchase of Computer Printers	5,100,000.00	-	15,000,000.00
23010123	Purchase of Fire Fighting Equipment	-	-	15,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	15,200,000.00	-	45,000,000.00
23010127	Purchase of Agricultural Equipment	162,700,000.00	98,832,000.00	200,000,000.00
23010129	Purchase of Industrial Equipment	25,400,000.00	15,000,000.00	30,000,000.00
23010139	Purchase of Ambulance	50,700,000.00	-	50,000,000.00
23010141	Purchase of Sanitary Equipment	81,000,000.00	-	50,000,000.00
23010144	Purchase of Forestry Equipment	30,400,000.00	-	-
23010147	Purchase of Spare Parts/Tools	253,200,000.00	45,635,875.00	700,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	-	-	25,000,000.00
2302	<i>CONSTRUCTION/ PROVISION</i>	<i>2,413,100,000.00</i>	<i>2,033,710,753.20</i>	<i>5,556,246,581.00</i>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	2,413,100,000.00	2,033,710,753.20	5,556,246,581.00
23020101	Construction/ Provision of Office Buildings	222,800,000.00	131,019,812.13	800,000,000.00
23020102	Construction/ Provision of Residential Buildings	192,400,000.00	26,363,962.53	260,000,000.00
23020103	Construction/ Provision of Electricity	560,100,000.00	2,395,000.00	1,390,000,000.00
23020105	Construction/ Provision of Water Facilities	511,400,000.00	551,288,683.50	835,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	70,900,000.00	-	400,000,000.00
23020114	Construction/ Provision of Roads & Bridges	496,100,000.00	895,725,835.94	821,246,581.00
23020118	Construction/ Provision of Infrastructure	20,300,000.00	-	50,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	101,300,000.00	18,206,812.18	350,000,000.00
23020133	Construction/ Provision of Drainage Channels	55,700,000.00	20,978,236.20	200,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	151,700,000.00	387,732,410.72	400,000,000.00
23020136	Construction/ Provision of Abattoirs	30,400,000.00	-	50,000,000.00

235309 - JAKUSKO 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	50,700,000.00	103,373,792.03	440,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	50,700,000.00	103,373,792.03	440,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building	-	-	200,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	50,700,000.00	103,373,792.03	170,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	-	70,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	25,500,000.00	247,464,090.00	290,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	25,500,000.00	247,464,090.00	290,000,000.00
23040101	Tree Planting	15,300,000.00	-	50,000,000.00
23040102	Erosion & Flood Control	-	247,464,090.00	190,000,000.00
23040105	Water Pollution Prevention & Control	10,200,000.00	-	50,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235309 - JAKUSKO 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>6,350,259,908.74</i>	<i>4,537,503,342.02</i>	<i>13,014,278,437.00</i>
701	GENERAL PUBLIC SERVICES	2,164,706,130.89	944,227,395.64	3,718,187,943.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,250,667,468.37	522,768,436.92	1,737,199,561.00
70111	Executive and Legislative Organs	219,181,961.93	141,369,086.91	250,314,249.00
70112	Financial and Fiscal Affairs	1,031,485,506.44	381,399,350.01	1,486,885,312.00
7013	GENERAL SERVICES	914,038,662.52	421,458,958.72	1,980,988,382.00
70131	General Personnel Services	802,857,661.06	375,736,120.74	1,829,158,159.00
70132	Overall Planning and Statistical Services	64,819,478.77	19,002,344.47	103,423,665.00
70133	Other General Services	46,361,522.69	26,720,493.51	48,406,558.00
703	PUBLIC ORDER AND SAFETY	10,200,000.00	-	80,000,000.00
7032	FIRE PROTECTION SERVICES	10,200,000.00	-	80,000,000.00
70321	Fire Protection Services	10,200,000.00	-	80,000,000.00
704	ECONOMIC AFFAIRS	2,022,746,273.69	1,385,324,787.11	3,650,780,957.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	701,378,098.00	324,335,829.73	1,015,157,392.00
70421	Agriculture	655,678,098.00	324,335,829.73	965,157,392.00
70422	Forestry	45,700,000.00	-	50,000,000.00
7043	FUEL AND ENERGY	560,100,000.00	2,395,000.00	1,390,000,000.00
70435	Electricity	560,100,000.00	2,395,000.00	1,390,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	715,468,175.69	1,051,093,957.38	1,155,623,565.00
70443	Construction	715,468,175.69	1,051,093,957.38	1,155,623,565.00
7046	COMMUNICATION	45,800,000.00	7,500,000.00	90,000,000.00
70461	Communication	45,800,000.00	7,500,000.00	90,000,000.00
705	ENVIRONMENTAL PROTECTION	55,700,000.00	268,442,326.20	390,000,000.00
7051	WASTE MANAGEMENT	55,700,000.00	268,442,326.20	390,000,000.00
70511	Waste Management	55,700,000.00	268,442,326.20	390,000,000.00

235309 - JAKUSKO 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	891,000,000.00	931,056,246.00	1,850,000,000.00
7062	COMMUNITY DEVELOPMENT	126,400,000.00	334,131,687.50	350,000,000.00
70621	Community Development	126,400,000.00	334,131,687.50	350,000,000.00
7063	WATER SUPPLY	764,600,000.00	596,924,558.50	1,500,000,000.00
70631	Water Supply	764,600,000.00	596,924,558.50	1,500,000,000.00
707	HEALTH	579,307,133.23	237,559,885.06	1,248,883,243.00
7074	PUBLIC HEALTH SERVICES	579,307,133.23	237,559,885.06	1,248,883,243.00
70741	Public Health Services	579,307,133.23	237,559,885.06	1,248,883,243.00
708	RECREATION, CULTURE AND RELIGION	152,677,915.08	35,399,281.22	227,213,018.00
7082	CULTURAL SERVICES	91,777,915.08	35,399,281.22	92,213,018.00
70821	Cultural Services	91,777,915.08	35,399,281.22	92,213,018.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	60,900,000.00	-	135,000,000.00
70861	Recreation, Culture and Religion N.E.C.	60,900,000.00	-	135,000,000.00
709	EDUCATION	473,922,455.85	735,493,420.79	1,579,213,276.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	473,922,455.85	735,493,420.79	1,579,213,276.00
70912	Primary Education	473,922,455.85	735,493,420.79	1,579,213,276.00
710	SOCIAL PROTECTION	-	-	270,000,000.00
7102	OLD AGE	-	-	270,000,000.00
71021	Old Age	-	-	270,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235309 - JAKUSKO 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	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
701	GENERAL PUBLIC SERVICES	597,979,060.76	372,436,031.28	568,250,144.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	263,440,398.24	163,983,200.16	250,286,283.00
70111	Executive and Legislative Organs	184,581,961.93	114,859,086.91	175,314,249.00
70112	Financial and Fiscal Affairs	78,858,436.31	49,124,113.25	74,972,034.00
7013	GENERAL SERVICES	334,538,662.52	208,452,831.12	317,963,861.00
70131	General Personnel Services	272,757,661.06	169,919,993.14	259,158,159.00
70132	Overall Planning and Statistical Services	26,619,478.77	16,642,344.47	25,399,144.00
70133	Other General Services	35,161,522.69	21,890,493.51	33,406,558.00
704	ECONOMIC AFFAIRS	487,546,273.69	303,722,786.43	463,534,376.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	289,378,098.00	180,292,064.99	275,157,392.00
70421	Agriculture	289,378,098.00	180,292,064.99	275,157,392.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	198,168,175.69	123,430,721.44	188,376,984.00
70443	Construction	198,168,175.69	123,430,721.44	188,376,984.00
707	HEALTH	293,407,133.23	221,559,885.06	528,883,243.00
7074	PUBLIC HEALTH SERVICES	293,407,133.23	221,559,885.06	528,883,243.00
70741	Public Health Services	293,407,133.23	221,559,885.06	528,883,243.00
708	RECREATION, CULTURE AND RELIGION	86,477,915.08	32,899,281.22	82,213,018.00
7082	CULTURAL SERVICES	86,477,915.08	32,899,281.22	82,213,018.00
70821	Cultural Services	86,477,915.08	32,899,281.22	82,213,018.00
709	EDUCATION	267,122,455.85	471,143,258.50	856,513,276.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	267,122,455.85	471,143,258.50	856,513,276.00
70912	Primary Education	267,122,455.85	471,143,258.50	856,513,276.00
710	SOCIAL PROTECTION	-	-	270,000,000.00
7102	OLD AGE	-	-	270,000,000.00
71021	Old Age	-	-	270,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>1,102,727,070.13</i>	<i>523,486,412.84</i>	<i>2,016,913,278.00</i>
701	GENERAL PUBLIC SERVICES	781,127,070.13	349,008,424.58	983,913,278.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	744,027,070.13	332,968,424.58	861,913,278.00
70111	Executive and Legislative Organs	34,600,000.00	26,510,000.00	75,000,000.00
70112	Financial and Fiscal Affairs	709,427,070.13	306,458,424.58	786,913,278.00
7013	GENERAL SERVICES	37,100,000.00	16,040,000.00	122,000,000.00
70131	General Personnel Services	11,100,000.00	8,850,000.00	85,000,000.00
70132	Overall Planning and Statistical Services	14,800,000.00	2,360,000.00	22,000,000.00
70133	Other General Services	11,200,000.00	4,830,000.00	15,000,000.00
704	ECONOMIC AFFAIRS	174,100,000.00	69,649,164.74	341,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	127,500,000.00	30,211,764.74	260,000,000.00
70421	Agriculture	127,500,000.00	30,211,764.74	260,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	11,000,000.00	31,937,400.00	46,000,000.00
70443	Construction	11,000,000.00	31,937,400.00	46,000,000.00
7046	COMMUNICATION	35,600,000.00	7,500,000.00	35,000,000.00
70461	Communication	35,600,000.00	7,500,000.00	35,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	15,200,000.00	-	100,000,000.00
7062	COMMUNITY DEVELOPMENT	15,200,000.00	-	100,000,000.00
70621	Community Development	15,200,000.00	-	100,000,000.00
707	HEALTH	11,300,000.00	16,000,000.00	270,000,000.00
7074	PUBLIC HEALTH SERVICES	11,300,000.00	16,000,000.00	270,000,000.00
70741	Public Health Services	11,300,000.00	16,000,000.00	270,000,000.00
708	RECREATION, CULTURE AND RELIGION	51,000,000.00	2,500,000.00	100,000,000.00
7082	CULTURAL SERVICES	5,300,000.00	2,500,000.00	10,000,000.00
70821	Cultural Services	5,300,000.00	2,500,000.00	10,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	45,700,000.00	-	90,000,000.00
70861	Recreation, Culture and Religion N.E.C.	45,700,000.00	-	90,000,000.00
709	EDUCATION	70,000,000.00	86,328,823.52	222,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,000,000.00	86,328,823.52	222,000,000.00
70912	Primary Education	70,000,000.00	86,328,823.52	222,000,000.00

Table 16: Capital Expenditure by Functional Classification

235309 - JAKUSKO 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	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
701	GENERAL PUBLIC SERVICES	785,600,000.00	222,782,939.78	2,166,024,521.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	243,200,000.00	25,816,812.18	625,000,000.00
70112	Financial and Fiscal Affairs	243,200,000.00	25,816,812.18	625,000,000.00
7013	GENERAL SERVICES	542,400,000.00	196,966,127.60	1,541,024,521.00
70131	General Personnel Services	519,000,000.00	196,966,127.60	1,485,000,000.00
70132	Overall Planning and Statistical Services	23,400,000.00	-	56,024,521.00
703	PUBLIC ORDER AND SAFETY	10,200,000.00	-	80,000,000.00
7032	FIRE PROTECTION SERVICES	10,200,000.00	-	80,000,000.00
70321	Fire Protection Services	10,200,000.00	-	80,000,000.00
704	ECONOMIC AFFAIRS	1,361,100,000.00	1,011,952,835.94	2,846,246,581.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	284,500,000.00	113,832,000.00	480,000,000.00
70421	Agriculture	238,800,000.00	113,832,000.00	430,000,000.00
70422	Forestry	45,700,000.00	-	50,000,000.00
7043	FUEL AND ENERGY	560,100,000.00	2,395,000.00	1,390,000,000.00
70435	Electricity	560,100,000.00	2,395,000.00	1,390,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	506,300,000.00	895,725,835.94	921,246,581.00
70443	Construction	506,300,000.00	895,725,835.94	921,246,581.00
7046	COMMUNICATION	10,200,000.00	-	55,000,000.00
70461	Communication	10,200,000.00	-	55,000,000.00
705	ENVIRONMENTAL PROTECTION	55,700,000.00	268,442,326.20	390,000,000.00
7051	WASTE MANAGEMENT	55,700,000.00	268,442,326.20	390,000,000.00
70511	Waste Management	55,700,000.00	268,442,326.20	390,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	875,800,000.00	931,056,246.00	1,750,000,000.00
7062	COMMUNITY DEVELOPMENT	111,200,000.00	334,131,687.50	250,000,000.00
70621	Community Development	111,200,000.00	334,131,687.50	250,000,000.00
7063	WATER SUPPLY	764,600,000.00	596,924,558.50	1,500,000,000.00
70631	Water Supply	764,600,000.00	596,924,558.50	1,500,000,000.00

235309 - JAKUSKO 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	274,600,000.00	-	450,000,000.00
7074	PUBLIC HEALTH SERVICES	274,600,000.00	-	450,000,000.00
70741	Public Health Services	274,600,000.00	-	450,000,000.00
708	RECREATION, CULTURE AND RELIGION	15,200,000.00	-	45,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	15,200,000.00	-	45,000,000.00
70861	Recreation, Culture and Religion N.E.C.	15,200,000.00	-	45,000,000.00
709	EDUCATION	136,800,000.00	178,021,338.77	500,700,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	136,800,000.00	178,021,338.77	500,700,000.00
70912	Primary Education	136,800,000.00	178,021,338.77	500,700,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235309 - JAKUSKO 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	6,350,259,908.74	4,537,503,342.02	13,014,278,437.00
2353	YOBE NORTH	6,350,259,908.74	4,537,503,342.02	13,014,278,437.00
235309	JAKUSKO	6,350,259,908.74	4,537,503,342.02	13,014,278,437.00
23530906	Jakusko	293,700,000.00	184,620,535.35	1,270,000,000.00
23530997	Jakusko - LG Wide	6,056,559,908.74	4,352,882,806.67	11,744,278,437.00

Table 18: Personnel Expenditure by Location Classification

235309 - JAKUSKO 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	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
2353	YOBE NORTH	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
235309	JAKUSKO	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
23530997	Jakusko - LG Wide	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00

Table 19: Other Recurrent Expenditure by Location Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,102,727,070.13	523,486,412.84	2,016,913,278.00
2353	YOBE NORTH	1,102,727,070.13	523,486,412.84	2,016,913,278.00
235309	JAKUSKO	1,102,727,070.13	523,486,412.84	2,016,913,278.00
23530997	Jakusko - LG Wide	1,102,727,070.13	523,486,412.84	2,016,913,278.00

Table 20: Capital Expenditure by Location Classification

235309 - JAKUSKO 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	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
2353	YOBE NORTH	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
235309	JAKUSKO	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
23530906	Jakusko	293,700,000.00	184,620,535.35	1,270,000,000.00
23530997	Jakusko - LG Wide	3,221,300,000.00	2,427,635,151.34	6,957,971,102.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235309 - JAKUSKO 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	6,350,259,908.74	4,537,503,342.02	13,014,278,437.00
01	AGRICULTURE	701,378,098.00	324,335,829.73	1,015,157,392.00
0101	Effective governance of the Agriculture Sector	544,078,098.00	309,335,829.73	665,157,392.00
010101	Legal, policy, regulations and standards, guidelines and protocols	544,078,098.00	309,335,829.73	665,157,392.00
0102	Development of the livestock value chain	65,900,000.00	-	240,000,000.00
010202	Meat processing and marketing	30,400,000.00	-	50,000,000.00
010203	Poultry, pig, and micro livestock production	35,500,000.00	-	90,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	100,000,000.00
0103	Enhancement of food production and productivity	25,400,000.00	15,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	25,400,000.00	15,000,000.00	30,000,000.00
0105	Enhancement of fisheries resources development (aqua	20,300,000.00	-	30,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	20,300,000.00	-	30,000,000.00
0106	Promotion of forest resource conservation and preserva	45,700,000.00	-	50,000,000.00
010601	Forest regeneration and conservation	45,700,000.00	-	50,000,000.00
02	SOCIETAL RE-ORIENTATION	198,477,915.08	42,899,281.22	317,213,018.00
0210	Societal Re-orientation - General	198,477,915.08	42,899,281.22	317,213,018.00
021001	Societal Re-orientation - General	198,477,915.08	42,899,281.22	317,213,018.00
04	HEALTH	579,307,133.23	237,559,885.06	1,248,883,243.00
0403	Enhancement of the delivery of Essential Package of Hea	508,407,133.23	237,559,885.06	948,883,243.00
040301	Reproductive, Maternal and Neonatal Health	508,407,133.23	237,559,885.06	948,883,243.00
0405	Provision of adequate and modern health infrastructure	70,900,000.00	-	300,000,000.00
040501	Functional Health Facilities	70,900,000.00	-	300,000,000.00
05	EDUCATION	473,922,455.85	735,493,420.79	1,579,213,276.00
0502	Increase in access, retention, and completion rate at all	377,622,455.85	611,072,805.24	1,298,513,276.00
050201	Early Childhood Care, Development and Education (ECCDE)	377,622,455.85	611,072,805.24	1,298,513,276.00
0505	Adequate infrastructure at all levels	96,300,000.00	124,420,615.55	280,700,000.00
050501	Schools' infrastructure construction and rehabilitation	50,700,000.00	103,373,792.03	170,000,000.00

235309 - JAKUSKO 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
050502	Furnishing	45,600,000.00	21,046,823.52	110,700,000.00
06	HOUSING AND URBAN DEVELOPMENT	136,600,000.00	334,131,687.50	430,000,000.00
0610	Housing and Urban Development - General	136,600,000.00	334,131,687.50	430,000,000.00
061001	Housing and Urban Development - General	136,600,000.00	334,131,687.50	430,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	55,700,000.00	268,442,326.20	390,000,000.00
0910	Environmental Improvement - General	55,700,000.00	268,442,326.20	390,000,000.00
091001	Environmental Improvement - General	55,700,000.00	268,442,326.20	390,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	764,600,000.00	596,924,558.50	1,500,000,000.00
1010	Water Resources and Rural Deve - General	764,600,000.00	596,924,558.50	1,500,000,000.00
101001	Water Resources and Rural Deve - General	764,600,000.00	596,924,558.50	1,500,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	2,164,706,130.89	944,227,395.64	3,718,187,943.00
1310	Reform of Government and Governance - General	2,164,706,130.89	944,227,395.64	3,718,187,943.00
131001	Reform of Government and Governance - General	2,164,706,130.89	944,227,395.64	3,718,187,943.00
14	POWER	560,100,000.00	2,395,000.00	1,390,000,000.00
1410	Power - General	560,100,000.00	2,395,000.00	1,390,000,000.00
141001	Power - General	560,100,000.00	2,395,000.00	1,390,000,000.00
17	ROAD	715,468,175.69	1,051,093,957.38	1,155,623,565.00
1710	Road - General	715,468,175.69	1,051,093,957.38	1,155,623,565.00
171001	Road - General	715,468,175.69	1,051,093,957.38	1,155,623,565.00
23	SOCIAL PROTECTION	-	-	270,000,000.00
2305	Social Pensions and Old Age Support	-	-	270,000,000.00
230501	Pensions Payments and Contributions	-	-	180,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,732,532,838.61	1,401,761,242.49	2,769,394,057.00
01	AGRICULTURE	289,378,098.00	180,292,064.99	275,157,392.00
0101	Effective governance of the Agriculture Sector	289,378,098.00	180,292,064.99	275,157,392.00
010101	Legal, policy, regulations and standards, guidelines and protocols	289,378,098.00	180,292,064.99	275,157,392.00
02	SOCIETAL RE-ORIENTATION	86,477,915.08	32,899,281.22	82,213,018.00
0210	Societal Re-orientation - General	86,477,915.08	32,899,281.22	82,213,018.00
021001	Societal Re-orientation - General	86,477,915.08	32,899,281.22	82,213,018.00
04	HEALTH	293,407,133.23	221,559,885.06	528,883,243.00
0403	Enhancement of the delivery of Essential Package of Health Services	293,407,133.23	221,559,885.06	528,883,243.00
040301	Reproductive, Maternal and Neonatal Health	293,407,133.23	221,559,885.06	528,883,243.00
05	EDUCATION	267,122,455.85	471,143,258.50	856,513,276.00
0502	Increase in access, retention, and completion rate at all levels of education	267,122,455.85	471,143,258.50	856,513,276.00
050201	Early Childhood Care, Development and Education (ECCDE)	267,122,455.85	471,143,258.50	856,513,276.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	597,979,060.76	372,436,031.28	568,250,144.00
1310	Reform of Government and Governance - General	597,979,060.76	372,436,031.28	568,250,144.00
131001	Reform of Government and Governance - General	597,979,060.76	372,436,031.28	568,250,144.00
17	ROAD	198,168,175.69	123,430,721.44	188,376,984.00
1710	Road - General	198,168,175.69	123,430,721.44	188,376,984.00
171001	Road - General	198,168,175.69	123,430,721.44	188,376,984.00
23	SOCIAL PROTECTION	-	-	270,000,000.00
2305	Social Pensions and Old Age Support	-	-	270,000,000.00
230501	Pensions Payments and Contributions	-	-	180,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235309 - JAKUSKO Local Government, Yobe State - 2026 - Other Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,102,727,070.13	523,486,412.84	2,016,913,278.00
01	AGRICULTURE	127,500,000.00	30,211,764.74	260,000,000.00
0101	Effective governance of the Agriculture Sector	92,000,000.00	30,211,764.74	190,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	92,000,000.00	30,211,764.74	190,000,000.00
0102	Development of the livestock value chain	15,200,000.00	-	40,000,000.00
010203	Poultry, pig, and micro livestock production	15,200,000.00	-	40,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	20,300,000.00	-	30,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	20,300,000.00	-	30,000,000.00
02	SOCIETAL RE-ORIENTATION	86,600,000.00	10,000,000.00	135,000,000.00
0210	Societal Re-orientation - General	86,600,000.00	10,000,000.00	135,000,000.00
021001	Societal Re-orientation - General	86,600,000.00	10,000,000.00	135,000,000.00
04	HEALTH	11,300,000.00	16,000,000.00	270,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	11,300,000.00	16,000,000.00	270,000,000.00
040301	Reproductive, Maternal and Neonatal Health	11,300,000.00	16,000,000.00	270,000,000.00
05	EDUCATION	70,000,000.00	86,328,823.52	222,000,000.00
0502	Increase in access, retention, and completion rate at all levels of education	70,000,000.00	86,328,823.52	222,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	70,000,000.00	86,328,823.52	222,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	15,200,000.00	-	100,000,000.00
0610	Housing and Urban Development - General	15,200,000.00	-	100,000,000.00
061001	Housing and Urban Development - General	15,200,000.00	-	100,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	781,127,070.13	349,008,424.58	983,913,278.00
1310	Reform of Government and Governance - General	781,127,070.13	349,008,424.58	983,913,278.00
131001	Reform of Government and Governance - General	781,127,070.13	349,008,424.58	983,913,278.00
17	ROAD	11,000,000.00	31,937,400.00	46,000,000.00
1710	Road - General	11,000,000.00	31,937,400.00	46,000,000.00
171001	Road - General	11,000,000.00	31,937,400.00	46,000,000.00

Table 24: Capital Expenditure by Programme Classification

225309 - JAKUSKO Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
01	AGRICULTURE	284,500,000.00	113,832,000.00	480,000,000.00
0101	Effective governance of the Agriculture Sector	162,700,000.00	98,832,000.00	200,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	162,700,000.00	98,832,000.00	200,000,000.00
0102	Development of the livestock value chain	50,700,000.00	-	200,000,000.00
010202	Meat processing and marketing	30,400,000.00	-	50,000,000.00
010203	Poultry, pig, and micro livestock production	20,300,000.00	-	50,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	100,000,000.00
0103	Enhancement of food production and productivity	25,400,000.00	15,000,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	25,400,000.00	15,000,000.00	30,000,000.00
0106	Promotion of forest resource conservation and preserva	45,700,000.00	-	50,000,000.00
010601	Forest regeneration and conservation	45,700,000.00	-	50,000,000.00
02	SOCIETAL RE-ORIENTATION	25,400,000.00	-	100,000,000.00
0210	Societal Re-orientation - General	25,400,000.00	-	100,000,000.00
021001	Societal Re-orientation - General	25,400,000.00	-	100,000,000.00
04	HEALTH	274,600,000.00	-	450,000,000.00
0403	Enhancement of the delivery of Essential Package of Hea	203,700,000.00	-	150,000,000.00
040301	Reproductive, Maternal and Neonatal Health	203,700,000.00	-	150,000,000.00
0405	Provision of adequate and modern health infrastructure	70,900,000.00	-	300,000,000.00
040501	Functional Health Facilities	70,900,000.00	-	300,000,000.00
05	EDUCATION	136,800,000.00	178,021,338.77	500,700,000.00
0502	Increase in access, retention, and completion rate at all	40,500,000.00	53,600,723.22	220,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	40,500,000.00	53,600,723.22	220,000,000.00
0505	Adequate infrastructure at all levels	96,300,000.00	124,420,615.55	280,700,000.00
050501	Schools' infrastructure construction and rehabilitation	50,700,000.00	103,373,792.03	170,000,000.00
050502	Furnishing	45,600,000.00	21,046,823.52	110,700,000.00
06	HOUSING AND URBAN DEVELOPMENT	121,400,000.00	334,131,687.50	330,000,000.00
0610	Housing and Urban Development - General	121,400,000.00	334,131,687.50	330,000,000.00
061001	Housing and Urban Development - General	121,400,000.00	334,131,687.50	330,000,000.00

235309 - JAKUSKO Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
09	ENVIRONMENTAL IMPROVEMENT	55,700,000.00	268,442,326.20	390,000,000.00
0910	Environmental Improvement - General	55,700,000.00	268,442,326.20	390,000,000.00
091001	Environmental Improvement - General	55,700,000.00	268,442,326.20	390,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	764,600,000.00	596,924,558.50	1,500,000,000.00
1010	Water Resources and Rural Deve - General	764,600,000.00	596,924,558.50	1,500,000,000.00
101001	Water Resources and Rural Deve - General	764,600,000.00	596,924,558.50	1,500,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	785,600,000.00	222,782,939.78	2,166,024,521.00
1310	Reform of Government and Governance - General	785,600,000.00	222,782,939.78	2,166,024,521.00
131001	Reform of Government and Governance - General	785,600,000.00	222,782,939.78	2,166,024,521.00
14	POWER	560,100,000.00	2,395,000.00	1,390,000,000.00
1410	Power - General	560,100,000.00	2,395,000.00	1,390,000,000.00
141001	Power - General	560,100,000.00	2,395,000.00	1,390,000,000.00
17	ROAD	506,300,000.00	895,725,835.94	921,246,581.00
1710	Road - General	506,300,000.00	895,725,835.94	921,246,581.00
171001	Road - General	506,300,000.00	895,725,835.94	921,246,581.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235309 - JAKUSKO 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						3,515,000,000.00	2,612,255,686.69	8,227,971,102.00
Purchase of utility vehicle to quest, dpm , council and N60m for Local Government Sanitation	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23530997 - Jakusko - LG Wide	83,500,000.00	-	150,000,000.00
Purchase of furniture to guest house	13 - REFORM OF	012500100100 - Director of Personnel Management	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23530997 - Jakusko - LG Wide	20,300,000.00	39,582,352.94	75,000,000.00
Construction of LG Secretariat	13 - REFORM OF	012500100100 - Director of Personnel Management	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23530906 - Jakusko	222,800,000.00	131,019,812.13	800,000,000.00
Construction of the District Head of Muguram, Nasari and Jakusko Palace. And 2 New	13 - REFORM OF	012500100100 - Director of Personnel Management	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23530997 - Jakusko - LG Wide	192,400,000.00	26,363,962.53	260,000,000.00
Renovation of govt lodges and town hall	13 - REFORM OF	012500100100 - Director of Personnel Management	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23530906 - Jakusko	-	-	200,000,000.00
Purchase of canopy and plastic chairs	02 - SOCIETAL RB	012500100600 - Information Unit	23010112 - Purchase of Office Furniture and	70461 - Communication	23530997 - Jakusko - LG Wide	10,200,000.00	-	30,000,000.00
Printing of information gadgets	02 - SOCIETAL RB	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23530997 - Jakusko - LG Wide	-	-	25,000,000.00
Purchase of sports materials and organizing of youth competition	02 - SOCIETAL RB	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religion	23530997 - Jakusko - LG Wide	15,200,000.00	-	45,000,000.00
Fencing of grave yard at Karage, Dachia, Muguram, Buduwa and Jakusko	06 - HOUSING AN	012500101000 - Community Development Unit	23020135 - Construction/ Provision of Perim	70621 - Community Development	23530997 - Jakusko - LG Wide	111,200,000.00	334,131,687.50	250,000,000.00
Purchase of 10 threshing machine and procurement of hand tractor (20)	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23530997 - Jakusko - LG Wide	162,700,000.00	98,832,000.00	200,000,000.00
Purchase of forestry equipment	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23010144 - Purchase of Forestry Equipment	70422 - Forestry	23530997 - Jakusko - LG Wide	30,400,000.00	-	-
Establishment of orchard for tree planting and clearing of shrubs	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23530997 - Jakusko - LG Wide	10,200,000.00	-	40,000,000.00
Tree plants (annual tree planting)	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23530997 - Jakusko - LG Wide	5,100,000.00	-	10,000,000.00
construction of veterinary clinic	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospi	70421 - Agriculture	23530997 - Jakusko - LG Wide	-	-	100,000,000.00
Construction of loading bay at Jakusko and Girgir cattle market	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020118 - Construction/ Provision of Infras	70421 - Agriculture	23530997 - Jakusko - LG Wide	20,300,000.00	-	50,000,000.00
Slaughter slab at Girgir, Muguram and Muzai Bodua, Dachia, Lafiya, Loloi etc	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23530997 - Jakusko - LG Wide	30,400,000.00	-	50,000,000.00
Purchase of sewing machine, knitting materials for women empowerment	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipmen	70421 - Agriculture	23530997 - Jakusko - LG Wide	25,400,000.00	15,000,000.00	30,000,000.00
Purchase of office vehicle (2 Corolla)	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23530997 - Jakusko - LG Wide	15,200,000.00	-	30,000,000.00
Purchase of additional masss transit buses (10 Sharoan)	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23530997 - Jakusko - LG Wide	101,300,000.00	-	200,000,000.00
Purchase of Fire proof safe, filing cabinet and office furnitures	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010112 - Purchase of Office Furniture and	70112 - Financial and Fiscal Affairs	23530997 - Jakusko - LG Wide	25,400,000.00	7,610,000.00	45,000,000.00
Construction of shooing complex and market stall	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23530997 - Jakusko - LG Wide	101,300,000.00	18,206,812.18	350,000,000.00
Construction of Township road and drainage channel	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23530997 - Jakusko - LG Wide	496,100,000.00	895,725,835.94	821,246,581.00
Contribution to WASH activities	17 - ROAD	023400100100 - Department of Works	23040105 - Water Pollution Prevention & Co	70443 - Construction	23530997 - Jakusko - LG Wide	10,200,000.00	-	50,000,000.00
Furnishing of fire service office	06 - HOUSING AN	023400100500 - Fire Service Unit	23010112 - Purchase of Office Furniture and	70321 - Fire Protection Services	23530997 - Jakusko - LG Wide	10,200,000.00	-	30,000,000.00
Purchase of fire extinguisher	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23530997 - Jakusko - LG Wide	-	-	15,000,000.00
Provision of water facilities and equipment	06 - HOUSING AN	023400100500 - Fire Service Unit	23020105 - Construction/ Provision of Water	70321 - Fire Protection Services	23530997 - Jakusko - LG Wide	-	-	35,000,000.00
Land acquisition	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23530997 - Jakusko - LG Wide	-	-	50,000,000.00
Completion of electrification of Jammel to Jaba and step down at Lafiya Loloi & Installa	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23530997 - Jakusko - LG Wide	560,100,000.00	2,395,000.00	1,390,000,000.00
Procurement of hand pump accessories, iron rods and cement etc	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23530997 - Jakusko - LG Wide	253,200,000.00	45,635,875.00	700,000,000.00
Conversion of borehole from monitored to solar installation at 15 difference locations	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23530997 - Jakusko - LG Wide	511,400,000.00	551,288,683.50	800,000,000.00
Construction of drainage across LGA Amshi, Jakusko and Muguram	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cl	23020133 - Construction/ Provision of Drain	70511 - Waste Management	23530997 - Jakusko - LG Wide	55,700,000.00	20,978,236.20	200,000,000.00
Water embankment	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cl	23040102 - Erosion & Flood Control	70511 - Waste Management	23530997 - Jakusko - LG Wide	-	247,464,090.00	190,000,000.00
Purchase of Honda fairy used office M/V	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23530997 - Jakusko - LG Wide	8,100,000.00	-	25,000,000.00
Purchase of office furniture	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23530997 - Jakusko - LG Wide	10,200,000.00	-	16,024,521.00
Purchase of computer accessories	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010114 - Purchase of Computer Printers	70132 - Overall Planning and Statistical	23530997 - Jakusko - LG Wide	5,100,000.00	-	15,000,000.00
furnishing of LEA & Supply of furniture to primary schools	05 - EDUCATION	051700100100 - Department of Education	23010112 - Purchase of Office Furniture and	70912 - Primary Education	23530997 - Jakusko - LG Wide	45,600,000.00	21,046,823.52	110,700,000.00
Fencing of LEA	05 - EDUCATION	051700100100 - Department of Education	23020135 - Construction/ Provision of Perim	70912 - Primary Education	23530906 - Jakusko	40,500,000.00	53,600,723.22	150,000,000.00
Renovation of new primary schools within the LGA	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23530997 - Jakusko - LG Wide	50,700,000.00	103,373,792.03	170,000,000.00
Renovation of LEA	05 - EDUCATION	051700100100 - Department of Education	23030121 - Rehabilitation/ Repairs of Office	70912 - Primary Education	23530906 - Jakusko	-	-	70,000,000.00
0	04 - HEALTH	052100100100 - Department of Health Care	23010104 - Purchase of Motor Cycles	70741 - Public Health Services	23530997 - Jakusko - LG Wide	41,600,000.00	-	-
Purchase of office furniture at PHC	04 - HEALTH	052100100100 - Department of Health Care	23010112 - Purchase of Office Furniture and	70741 - Public Health Services	23530906 - Jakusko	30,400,000.00	-	50,000,000.00
Purchase of Ambulance	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23530997 - Jakusko - LG Wide	50,700,000.00	-	50,000,000.00
Purchase of sanitation materials	04 - HEALTH	052100100100 - Department of Health Care	23010141 - Purchase of Sanitary Equipment	70741 - Public Health Services	23530997 - Jakusko - LG Wide	81,000,000.00	-	50,000,000.00
Additional health clinics at various wards at 5 locations	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospi	70741 - Public Health Services	23530997 - Jakusko - LG Wide	70,900,000.00	-	300,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235309 - JAKUSKO 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	619,723,755.85	844,844,394.79	1,641,951,538.00
050000000000	SOCIAL	619,723,755.85	844,844,394.79	1,641,951,538.00
051700000000	DEPARTMENT OF EDUCATION	619,723,755.85	844,844,394.79	1,641,951,538.00
051700100100	Department of Education	619,723,755.85	844,844,394.79	1,641,951,538.00

Table 27: Basic Education Expenditure by Economic Classification

235309 - JAKUSKO 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	619,723,755.85	844,844,394.79	1,641,951,538.00
2	EXPENDITURES	619,723,755.85	844,844,394.79	1,641,951,538.00
21	PERSONNEL COSTS	412,923,755.85	580,494,232.50	919,251,538.00
2101	SALARY	412,923,755.85	580,494,232.50	919,251,538.00
210101	SALARIES AND WAGES	412,923,755.85	580,494,232.50	919,251,538.00
21010101	Consolidated Salary	412,923,755.85	580,494,232.50	919,251,538.00
22	OTHER RECURRENT COSTS	70,000,000.00	86,328,823.52	222,000,000.00
2202	OVERHEAD COSTS	65,900,000.00	86,328,823.52	222,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,400,000.00	4,650,000.00	5,000,000.00
22020101	Local Transport & Traveling - Training	1,400,000.00	4,650,000.00	5,000,000.00
220202	UTILITIES - GENERAL	800,000.00	-	-
22020202	Telephone Charges	600,000.00	-	-
22020211	Other Utility Charges	200,000.00	-	-
220203	MATERIALS & SUPPLIES- GENERAL	1,400,000.00	1,500,000.00	6,000,000.00
22020301	Office Stationaries/Computer Consumables	700,000.00	1,500,000.00	1,000,000.00
22020305	Printing of Non-Security Documents	700,000.00	-	5,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	-	5,000,000.00
22020402	Maintenance of Office Furniture	600,000.00	-	5,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	-	-

235309 - JAKUSKO 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	300,000.00	300,000.00	4,000,000.00
22020501	Local Training	300,000.00	300,000.00	4,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	900,000.00	-	-
22020701	Financial Consulting	300,000.00	-	-
22020706	Surveying Services	600,000.00	-	-
220209	FINANCIAL CHARGES - GENERAL	200,000.00	-	-
22020901	Bank Charges (other than Interest)	200,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	59,600,000.00	79,878,823.52	202,000,000.00
22021001	Refreshment & Meals	400,000.00	570,000.00	-
22021007	Welfare Packages	400,000.00	750,000.00	2,000,000.00
22021017	Tuition, Registration & Exam Fees	58,800,000.00	78,558,823.52	200,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	4,100,000.00	-	-
220401	LOCAL GRANTS & CONTRIBUTIONS	4,100,000.00	-	-
22040101	Grants to Other Governments	4,100,000.00	-	-
23	CAPITAL EXPENDITURES	136,800,000.00	178,021,338.77	500,700,000.00
2301	FIXED ASSET PURCHASED	45,600,000.00	21,046,823.52	110,700,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	45,600,000.00	21,046,823.52	110,700,000.00
23010112	Purchase of Office Furniture and Fittings	45,600,000.00	21,046,823.52	110,700,000.00
2302	CONSTRUCTION/ PROVISION	40,500,000.00	53,600,723.22	150,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	40,500,000.00	53,600,723.22	150,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	40,500,000.00	53,600,723.22	150,000,000.00
2303	REHABILITATION/ REPAIRS	50,700,000.00	103,373,792.03	240,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	50,700,000.00	103,373,792.03	240,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	50,700,000.00	103,373,792.03	170,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	-	70,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235309 - JAKUSKO 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
	<i>Total Expenditure</i>	<u>619,723,755.85</u>	<u>844,844,394.79</u>	<u>1,641,951,538.00</u>
709	EDUCATION	619,723,755.85	844,844,394.79	1,641,951,538.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	619,723,755.85	844,844,394.79	1,641,951,538.00
70912	Primary Education	619,723,755.85	844,844,394.79	1,641,951,538.00

Table 29: Basic Education Expenditure by Programme Classification

235309 - JAKUSKO 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
	<i>Total Expenditure</i>	<u>473,922,455.85</u>	<u>735,493,420.79</u>	<u>1,579,213,276.00</u>
05	EDUCATION	473,922,455.85	735,493,420.79	1,579,213,276.00
0502	Increase in access, retention, and completion ra	377,622,455.85	611,072,805.24	1,298,513,276.00
050201	Early Childhood Care, Development and Education (EC	377,622,455.85	611,072,805.24	1,298,513,276.00
0505	Adequate infrastructure at all levels	96,300,000.00	124,420,615.55	280,700,000.00
050501	Schools' infrastructure construction and rehabilitation	50,700,000.00	103,373,792.03	170,000,000.00
050502	Furnishing	45,600,000.00	21,046,823.52	110,700,000.00

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

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, S							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<u>919,251,538.00</u>	<u>222,000,000.00</u>	<u>-</u>	<u>1,141,251,538.00</u>	<u>500,700,000.00</u>	<u>1,641,951,538.00</u>
050000000000	SOCIAL	919,251,538.00	222,000,000.00	-	1,141,251,538.00	500,700,000.00	1,641,951,538.00
051700000000	DEPARTMENT OF EDUCATIO	919,251,538.00	222,000,000.00	-	1,141,251,538.00	500,700,000.00	1,641,951,538.00
051700100100	Department of Education	919,251,538.00	222,000,000.00	-	1,141,251,538.00	500,700,000.00	1,641,951,538.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235309 - JAKUSKO 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	579,307,133.23	237,559,885.06	1,248,883,243.00
050000000000	SOCIAL	579,307,133.23	237,559,885.06	1,248,883,243.00
052100000000	DEPARTMENT OF HEALTH CARE	579,307,133.23	237,559,885.06	1,248,883,243.00
052100100100	Department of Health Care	579,307,133.23	237,559,885.06	1,248,883,243.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235309 - JAKUSKO 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	579,307,133.23	237,559,885.06	1,248,883,243.00
2	EXPENDITURES	579,307,133.23	237,559,885.06	1,248,883,243.00
21	PERSONNEL COSTS	293,407,133.23	221,559,885.06	528,883,243.00
2101	SALARY	293,407,133.23	221,559,885.06	528,883,243.00
210101	SALARIES AND WAGES	293,407,133.23	221,559,885.06	528,883,243.00
21010101	Consolidated Salary	293,407,133.23	221,559,885.06	528,883,243.00
22	OTHER RECURRENT COSTS	11,300,000.00	16,000,000.00	270,000,000.00
2202	OVERHEAD COSTS	9,200,000.00	16,000,000.00	270,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	600,000.00	1,850,000.00	5,000,000.00
22020101	Local Transport & Traveling - Training	600,000.00	1,850,000.00	5,000,000.00
220202	UTILITIES - GENERAL	400,000.00	450,000.00	-
22020202	Telephone Charges	200,000.00	-	-
22020211	Other Utility Charges	200,000.00	450,000.00	-
220203	MATERIALS & SUPPLIES- GENERAL	2,800,000.00	10,775,000.00	189,000,000.00
22020301	Office Stationaries/Computer Consumables	1,300,000.00	925,000.00	4,000,000.00
22020305	Printing of Non-Security Documents	1,500,000.00	1,350,000.00	5,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	8,500,000.00	180,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,600,000.00	600,000.00	2,000,000.00
22020402	Maintenance of Office Furniture	500,000.00	-	2,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,100,000.00	600,000.00	-

235309 - JAKUSKO 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	1,600,000.00	975,000.00	2,000,000.00
22020501	Local Training	1,600,000.00	975,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	800,000.00	-	-
22020701	Financial Consulting	200,000.00	-	-
22020706	Surveying Services	600,000.00	-	-
220209	FINANCIAL CHARGES - GENERAL	200,000.00	-	-
22020901	Bank Charges (other than Interest)	200,000.00	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000.00	1,350,000.00	72,000,000.00
22021001	Refreshment & Meals	600,000.00	900,000.00	2,000,000.00
22021004	Medical Expenses-Local	-	-	70,000,000.00
22021007	Welfare Packages	600,000.00	450,000.00	-
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,100,000.00	-	-
220401	LOCAL GRANTS & CONTRIBUTIONS	2,100,000.00	-	-
22040101	Grants to Other Governments	2,100,000.00	-	-
23	CAPITAL EXPENDITURES	274,600,000.00	-	450,000,000.00
2301	FIXED ASSET PURCHASED	203,700,000.00	-	150,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	203,700,000.00	-	150,000,000.00
23010104	Purchase of Motor Cycles	41,600,000.00	-	-
23010112	Purchase of Office Furniture and Fittings	30,400,000.00	-	50,000,000.00
23010139	Purchase of Ambulance	50,700,000.00	-	50,000,000.00
23010141	Purchase of Sanitary Equipment	81,000,000.00	-	50,000,000.00
2302	CONSTRUCTION/ PROVISION	70,900,000.00	-	300,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	70,900,000.00	-	300,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	70,900,000.00	-	300,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235309 - JAKUSKO 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
	<i>Total Expenditure</i>	<i>579,307,133.23</i>	<i>237,559,885.06</i>	<i>1,248,883,243.00</i>
707	HEALTH	579,307,133.23	237,559,885.06	1,248,883,243.00
7074	PUBLIC HEALTH SERVICES	579,307,133.23	237,559,885.06	1,248,883,243.00
70741	Public Health Services	579,307,133.23	237,559,885.06	1,248,883,243.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235309 - JAKUSKO 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
	<i>Total Expenditure</i>	<i>579,307,133.23</i>	<i>237,559,885.06</i>	<i>1,248,883,243.00</i>
04	HEALTH	579,307,133.23	237,559,885.06	1,248,883,243.00
0403	Enhancement of the delivery of Essential Packa	508,407,133.23	237,559,885.06	948,883,243.00
040301	Reproductive, Maternal and Neonatal Health	508,407,133.23	237,559,885.06	948,883,243.00
0405	Provision of adequate and modern health infras	70,900,000.00	-	300,000,000.00
040501	Functional Health Facilities	70,900,000.00	-	300,000,000.00

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

235309 - JAKUSKO Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, S							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>528,883,243.00</i>	<i>270,000,000.00</i>	<i>-</i>	<i>798,883,243.00</i>	<i>450,000,000.00</i>	<i>1,248,883,243.00</i>
050000000000	SOCIAL	528,883,243.00	270,000,000.00	-	798,883,243.00	450,000,000.00	1,248,883,243.00
052100000000	DEPARTMENT OF HEALTH CA	528,883,243.00	270,000,000.00	-	798,883,243.00	450,000,000.00	1,248,883,243.00
052100100100	Department of Health Care	528,883,243.00	270,000,000.00	-	798,883,243.00	450,000,000.00	1,248,883,243.00