



Karasuwa Local Government, Yobe State

KARASUWA LOCAL GOVERNMENT 2026 APPROVED BUDGET

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1 Budget Overview

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

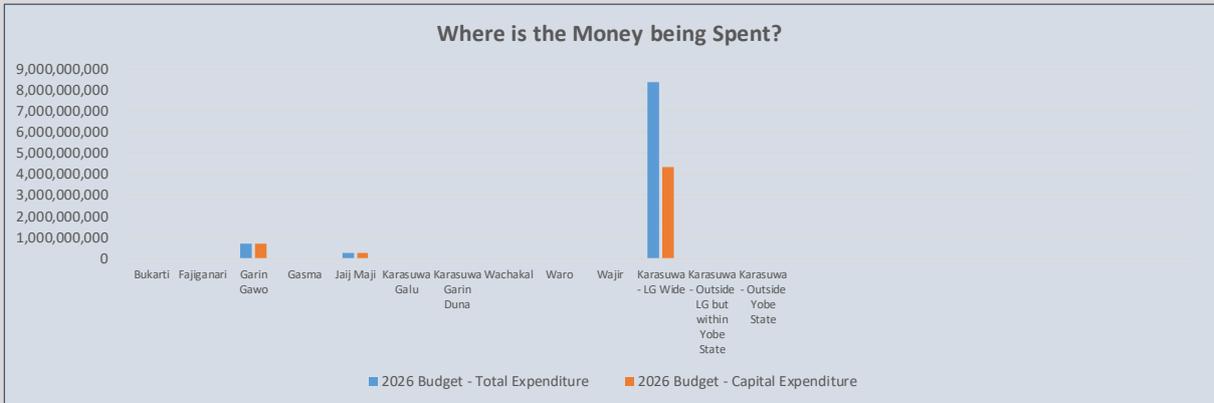
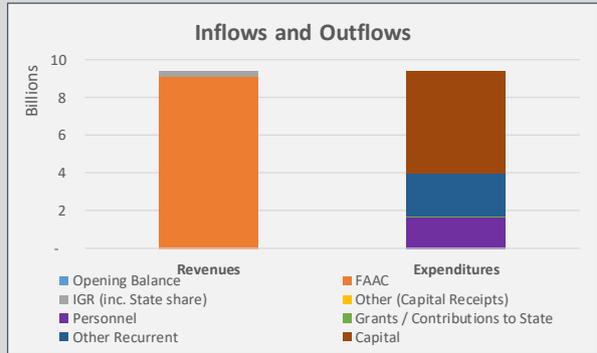
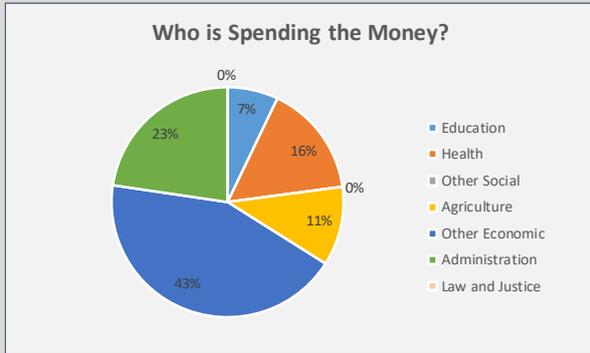
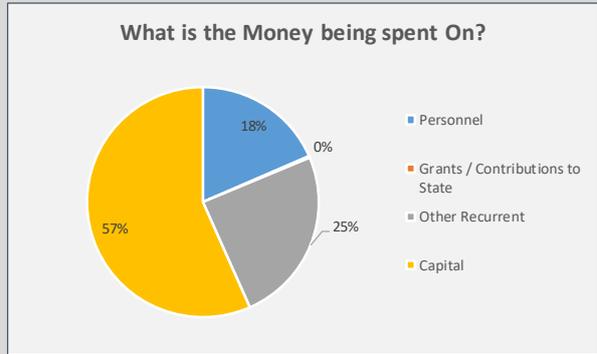
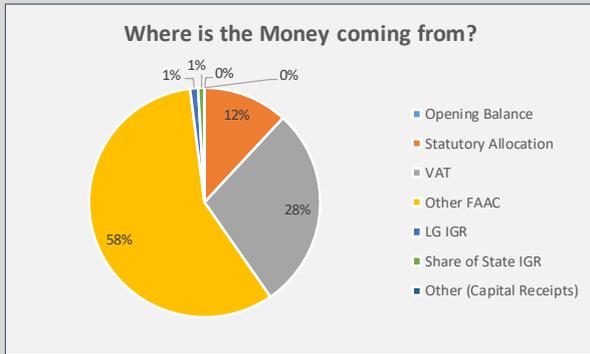


Table 1: Budget Overview

Yobe State - KARASUWA Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		1,106,864,000.00	
VAT		2,671,956,000.00	
Other FAAC		5,389,752,485.00	
LG IGR		102,876,496.00	
Share of State IGR		86,461,000.00	
Other (Capital Receipts)		-	
Total Revenue		9,357,909,981.00	
Expenditure by Economic		2026 Budget	
Personnel		1,726,926,000.00	
Grants / Contributions to State		20,000,000.00	
Other Recurrent		2,310,985,981.00	
Capital		5,299,998,000.00	
Total Expenditure		9,357,909,981.00	
Expenditure by Sector		2026 Budget	
Education		662,313,000.00	
Health		1,475,547,000.00	
Other Social		-	
Agriculture		1,040,195,000.00	
Other Economic		4,061,421,981.00	
Administration		2,118,433,000.00	
Law and Justice		-	
Total Expenditure		9,357,909,981.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
Construction of drainage at karasuwa garun guna,Wachakal and Bukarti and dredging o		720,000,000.00	
Commencement of General Hospital Construction Project, Construction of new Health		589,998,000.00	
Drilling and installation of 100no_ hand pump across the local Govt area & Drilling and		450,000,000.00	
Fencing of Kasuwan Albasa Wachakal and sesame market Jajimaji		400,000,000.00	
Renovation of Waziri House, Director Personnel Mgt. Staff Quarters, Karasuwa Lodge a		330,000,000.00	
Purchase of ox-team,plough and carts (20) sets and 10no complete set of threshing m		280,000,000.00	
Purchase of vehicle to the office of DPM, HODs and Council Bus and ₦60m for Local Gc		200,000,000.00	
Construction of 4 District Head Palace		200,000,000.00	
Construction of market stall at Wachakal, Karasuwa Garun Guna, Bukarti and Jajimaji		200,000,000.00	
Supply of Concrete poles and aluminium service wire		200,000,000.00	
<i>Other Capital Projects</i>		1,730,000,000.00	
Total		5,299,998,000.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Bukarti		-	-
Fajiganari		-	-
Garin Gawo		689,998,000.00	689,998,000.00
Gasma		-	-
Jaij Maji		275,000,000.00	275,000,000.00
Karasuwa Galu		-	-
Karasuwa Garin Duna		-	-
Wachakal		-	-
Waro		-	-
Wajir		-	-
Karasuwa - LG Wide		8,392,911,981.00	4,335,000,000.00
Karasuwa - Outside LG but within Yob		-	-
Karasuwa - Outside Yobe State		-	-
Total		9,357,909,981.00	5,299,998,000.00

Table 2 Summary Revenue and Expenditure

225310 - KARASUWA Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	4,605,904,642.67	3,337,585,484.72	9,357,909,981.00
11 - GOVERNMENT SHARE OF FAAC	4,500,204,642.67	3,305,140,224.72	9,255,033,485.00
12 - INDEPENDENT REVENUE	105,700,000.00	32,445,260.00	102,876,496.00
Recurrent Expenditure	2,665,498,850.57	1,851,280,803.06	4,057,911,981.00
21 - PERSONNEL COSTS	1,178,540,122.97	963,678,378.06	1,726,926,000.00
22 - OTHER RECURRENT COSTS	1,486,958,727.60	887,602,425.00	2,330,985,981.00
Transfer to Capital Account	1,940,405,792.09	1,486,304,681.66	5,299,998,000.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
Total Revenue (including OB)	4,605,904,642.67	3,337,585,484.72	9,357,909,981.00
Total Expenditure	4,546,198,850.57	3,039,592,288.06	9,357,909,981.00

Table 3 Expenditure by MDA by Main Economic Classification

235310 - KARASUWA 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	1,726,926,000.00	2,330,985,981.00	4,057,911,981.00	5,299,998,000.00	9,357,909,981.00
0100000000	ADMINISTRATION SECTOR	501,963,000.00	421,470,000.00	923,433,000.00	1,195,000,000.00	2,118,433,000.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	63,799,000.00	37,300,000.00	101,099,000.00	-	101,099,000.00
011100100100	Office of the Chairman	63,799,000.00	37,300,000.00	101,099,000.00	-	101,099,000.00
0112000000	LOCAL GOVERNMENT COUNCIL	75,569,000.00	19,800,000.00	95,369,000.00	-	95,369,000.00
011200100100	The Council	75,569,000.00	19,800,000.00	95,369,000.00	-	95,369,000.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	295,150,000.00	344,570,000.00	639,720,000.00	1,195,000,000.00	1,834,720,000.00
012500100100	Director of Personnel Management	191,175,000.00	190,020,000.00	381,195,000.00	1,075,000,000.00	1,456,195,000.00
012500100700	Social Development, Youth, Sports and Culture	-	-	-	120,000,000.00	120,000,000.00
012500100900	Traditional Rulers Unit	103,975,000.00	29,550,000.00	133,525,000.00	-	133,525,000.00
012500101000	Community Development Unit	-	125,000,000.00	125,000,000.00	-	125,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	67,445,000.00	19,800,000.00	87,245,000.00	-	87,245,000.00
016100100100	Secretary to the Local Government	67,445,000.00	19,800,000.00	87,245,000.00	-	87,245,000.00
0200000000	ECONOMIC SECTOR	857,801,000.00	1,523,815,981.00	2,381,616,981.00	2,720,000,000.00	5,101,616,981.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	198,345,000.00	386,850,000.00	585,195,000.00	455,000,000.00	1,040,195,000.00
021500100100	Department of Agriculture & Natural Resources	198,345,000.00	206,850,000.00	405,195,000.00	280,000,000.00	685,195,000.00
021500100200	Forestry Development Unit	-	25,000,000.00	25,000,000.00	75,000,000.00	100,000,000.00
021500200100	Livestock & Veterinary	-	55,000,000.00	55,000,000.00	50,000,000.00	105,000,000.00
021500200200	Fisheries Development	-	-	-	50,000,000.00	50,000,000.00
021500300400	Home Economic and Manufacturing	-	100,000,000.00	100,000,000.00	-	100,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	409,701,000.00	1,039,381,981.00	1,449,082,981.00	600,000,000.00	2,049,082,981.00
022000100100	Department of Finance & Supplies	409,701,000.00	1,039,381,981.00	1,449,082,981.00	600,000,000.00	2,049,082,981.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	62,300,000.00	63,534,000.00	125,834,000.00	50,000,000.00	175,834,000.00
023800100100	Budget, Planning, Research and Statistics	62,300,000.00	63,534,000.00	125,834,000.00	50,000,000.00	175,834,000.00
0234000000	DEPARTMENT OF WORKS & HOUSING	187,455,000.00	34,050,000.00	221,505,000.00	1,615,000,000.00	1,836,505,000.00
023400100100	Department of Works	187,455,000.00	34,050,000.00	221,505,000.00	770,000,000.00	991,505,000.00
023400100600	Town Country Planning Unit	-	-	-	45,000,000.00	45,000,000.00
023400200100	Rural Electrification	-	-	-	200,000,000.00	200,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	600,000,000.00	600,000,000.00
0500000000	SOCIAL SECTOR	367,162,000.00	385,700,000.00	752,862,000.00	1,384,998,000.00	2,137,860,000.00
0517000000	DEPARTMENT OF EDUCATION	135,313,000.00	117,000,000.00	252,313,000.00	410,000,000.00	662,313,000.00
051700100100	Department of Education	135,313,000.00	117,000,000.00	252,313,000.00	410,000,000.00	662,313,000.00
0521000000	DEPARTMENT OF HEALTH CARE	231,849,000.00	268,700,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00
052100100100	Department of Health Care	231,849,000.00	268,700,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235310 - KARASUWA 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>4,605,904,642.67</i>	<i>3,337,585,484.72</i>	<i>9,357,909,981.00</i>
01000000000	ADMINISTRATION SECTOR	3,100,000.00	-	2,530,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	3,100,000.00	-	2,530,000.00
012500100100	Director of Personnel Management	3,100,000.00	-	2,530,000.00
02000000000	ECONOMIC SECTOR	4,601,604,642.67	3,337,435,484.72	9,352,249,981.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	7,600,000.00	5,839,250.00	15,969,000.00
021500100100	Department of Agriculture & Natural Resources	7,600,000.00	5,839,250.00	15,969,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	4,587,604,642.67	3,330,897,234.72	9,319,105,981.00
022000100100	Department of Finance & Supplies	4,587,604,642.67	3,330,897,234.72	9,319,105,981.00
02340000000	DEPARTMENT OF WORKS & HOUSING	6,400,000.00	699,000.00	17,175,000.00
023400100100	Department of Works	6,400,000.00	699,000.00	17,175,000.00
05000000000	SOCIAL SECTOR	1,200,000.00	150,000.00	3,130,000.00
05210000000	DEPARTMENT OF HEALTH CARE	1,200,000.00	150,000.00	3,130,000.00
052100100100	Department of Health Care	1,200,000.00	150,000.00	3,130,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235310 - KARASUWA 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	4,605,904,642.67	3,337,585,484.72	9,357,909,981.00
11	GOVERNMENT SHARE OF FAAC	4,500,204,642.67	3,305,140,224.72	9,255,033,485.00
1101	GOVERNMENT SHARE OF FAAC	4,500,204,642.67	3,305,140,224.72	9,255,033,485.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,149,301,185.68	844,092,290.24	1,193,325,000.00
11010101	Statutory Allocation	1,054,801,088.19	774,658,022.25	1,106,864,000.00
11010105	Receipt of Share of State IGR	94,500,097.49	69,434,267.99	86,461,000.00
110102	GOVERNMENT SHARE OF VAT	1,875,201,934.56	1,377,256,853.99	2,671,956,000.00
11010201	Share of VAT	1,875,201,934.56	1,377,256,853.99	2,671,956,000.00
110103	OTHER FAAC REVENUES	1,475,701,522.42	1,083,791,080.49	5,389,752,485.00
11010302	Excess Non-Oil	1,475,701,522.42	1,083,791,080.49	433,891,000.00
11010303	Exchange Gain	-	-	650,836,000.00
11010304	Ecological Fund	-	-	664,118,000.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	464,883,000.00
11010399	Other FAAC Distributions	-	-	3,176,024,485.00
12	INDEPENDENT REVENUE	105,700,000.00	32,445,260.00	102,876,496.00
1201	TAX REVENUE	19,300,000.00	5,837,000.00	18,539,496.00
120103	OTHER TAXES	19,300,000.00	5,837,000.00	18,539,496.00
12010308	Livestock Tax	2,100,000.00	3,716,000.00	2,300,000.00
12010309	Other Service Taxes	4,700,000.00	75,000.00	4,200,000.00
12010312	Property Tax	12,500,000.00	2,046,000.00	12,039,496.00
1202	NON-TAX REVENUE	86,400,000.00	26,608,260.00	84,337,000.00
120201	LICENCES - GENERAL	14,000,000.00	1,743,000.00	15,459,000.00
12020111	Bake House Licence	1,200,000.00	150,000.00	3,130,000.00
12020112	Bicycles Licence & Hire Permits	2,000,000.00	-	960,000.00
12020114	Cart Licences	1,900,000.00	132,000.00	1,860,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020115	Dane Gun Licences	1,000,000.00	-	938,000.00
12020116	Cattle Dealer Licences	700,000.00	190,000.00	2,656,000.00
12020117	Dried Fish & Meat Licences	1,000,000.00	636,000.00	1,500,000.00
12020120	Hawker's Permits	800,000.00	-	500,000.00
12020122	Produce Buying Licences	600,000.00	-	1,550,000.00
12020130	Cinematograph Licences	700,000.00	-	400,000.00
12020137	Trade Permit Licences	300,000.00	8,500.00	100,000.00
12020148	Welding Machine Licences	300,000.00	211,000.00	500,000.00
12020150	Blacksmith Workshop Licences	100,000.00	33,000.00	100,000.00
12020151	Wood Making/Carpentry Workshop Licences	100,000.00	85,000.00	500,000.00
12020154	Panel Beaters Licences	100,000.00	-	25,000.00
12020155	Vulcanizers Licences	100,000.00	29,500.00	150,000.00
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	100,000.00	47,000.00	70,000.00
12020168	Kiosks Licences	100,000.00	105,500.00	150,000.00
12020169	Entertainment Drumming and Temporary Booth Permits	2,000,000.00	-	120,000.00
12020170	Noise Control Permits	500,000.00	-	30,000.00
12020177	Butchers Licences	100,000.00	76,000.00	50,000.00
12020179	Grinding Mill Licences	200,000.00	19,000.00	90,000.00
12020180	Photo Copying, Typing Institute Licences	100,000.00	20,500.00	50,000.00
12020181	Printing Press Licenses	-	-	30,000.00
120204	FEES - GENERAL	3,600,000.00	1,086,750.00	17,825,000.00
12020417	Contractor Registration Fees	100,000.00	-	10,000,000.00
12020451	Timber & Forest Fees	100,000.00	-	250,000.00
12020459	Right of Occupancy Fees	100,000.00	24,000.00	150,000.00
12020478	Workshop Fees	100,000.00	37,500.00	70,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	1,200,000.00	825,250.00	3,700,000.00
12020488	Refuse Collection and Disposal Fees	100,000.00	20,000.00	500,000.00
12020489	Pest Control and Disinfectant Fees	200,000.00	-	25,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	200,000.00	180,000.00	2,050,000.00
12020499	Other Fees	1,500,000.00	-	1,080,000.00
120205	FINES - GENERAL	100,000.00	-	30,000.00
12020503	Dislodging of Effluent/Pollution Fine	100,000.00	-	30,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120207	EARNINGS - GENERAL	26,100,000.00	22,041,200.00	13,975,000.00
12020711	Earnings from Commercial/Industrial Activities	2,900,000.00	-	50,000.00
12020722	Earnings from Cattle Markets	500,000.00	376,000.00	2,500,000.00
12020724	Earnings from Markets	9,700,000.00	9,410,000.00	5,200,000.00
12020725	Earnings from Motor Parks	6,300,000.00	5,960,200.00	4,200,000.00
12020726	Earnings from Shops and Shopping Centres	6,600,000.00	6,295,000.00	2,000,000.00
12020729	Earnings from Sign Posts	100,000.00	-	25,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4,700,000.00	1,737,310.00	4,525,000.00
12020801	Rent on Government Quarters	2,600,000.00	-	2,500,000.00
12020803	Rent on Government Buildings	2,100,000.00	1,737,310.00	2,025,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,300,000.00	-	3,000,000.00
12020906	Rents on Government Properties	3,300,000.00	-	3,000,000.00
120210	REPAYMENTS - GENERAL	27,500,000.00	-	24,523,000.00
12021007	Motor Vehicle Advance Refurbishing Loan Repayment	9,200,000.00	-	2,000,000.00
12021011	Refunds	18,300,000.00	-	22,523,000.00
120211	INVESTMENT INCOME	7,100,000.00	-	5,000,000.00
12021102	Dividend Received	7,100,000.00	-	5,000,000.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235310 - KARASUWA 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

235310 - KARASUWA 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>9,357,909,981.00</i>
01	FEDERATION ACCOUNT	9,255,033,485.00
011	FAAC DIRECT ALLOCATION	9,255,033,485.00
01101	FAAC Direct Allocation	9,255,033,485.00
02	CONSOLIDATED REVENUE FUND	102,876,496.00
021	MAIN ENVELOP	102,876,496.00
02101	Main Envelop - Budgetary Allocation	102,876,496.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235310 - KARASUWA 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>4,546,198,850.57</i>	<i>3,039,592,288.06</i>	<i>9,357,909,981.00</i>
01000000000	ADMINISTRATION SECTOR	762,375,316.98	470,526,137.28	2,118,433,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	52,639,744.00	59,423,604.00	101,099,000.00
011100100100	Office of the Chairman	52,639,744.00	59,423,604.00	101,099,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	54,337,480.38	51,699,050.28	95,369,000.00
011200100100	The Council	54,337,480.38	51,699,050.28	95,369,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	609,184,519.40	310,299,068.00	1,834,720,000.00
012500100100	Director of Personnel Management	492,143,078.40	238,064,071.00	1,456,195,000.00
012500100700	Social Development, Youth, Sports and Culture	9,800,000.00	5,700,000.00	120,000,000.00
012500100900	Traditional Rulers Unit	77,941,441.00	66,534,997.00	133,525,000.00
012500101000	Community Development Unit	29,300,000.00	-	125,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	46,213,573.20	49,104,415.00	87,245,000.00
016100100100	Secretary to the Local Government	46,213,573.20	49,104,415.00	87,245,000.00
02000000000	ECONOMIC SECTOR	3,178,224,390.46	2,207,873,632.20	5,101,616,981.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	502,413,030.00	271,372,182.00	1,040,195,000.00
021500100100	Department of Agriculture & Natural Resources	306,013,030.00	144,755,515.00	685,195,000.00
021500100200	Forestry Development Unit	44,100,000.00	4,000,000.00	100,000,000.00
021500200100	Livestock & Veterinary	123,000,000.00	40,000,000.00	105,000,000.00
021500200200	Fisheries Development	-	-	50,000,000.00
021500300400	Home Economic and Manufacturing	29,300,000.00	82,616,667.00	100,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,334,928,508.46	738,753,666.20	2,049,082,981.00
022000100100	Department of Finance & Supplies	1,334,928,508.46	738,753,666.20	2,049,082,981.00

235310 - KARASUWA 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	107,397,419.00	37,965,045.00	175,834,000.00
023800100100	Budget, Planning, Research and Statistics	107,397,419.00	37,965,045.00	175,834,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,233,485,433.00	1,159,782,739.00	1,836,505,000.00
023400100100	Department of Works	808,285,433.00	761,455,713.00	991,505,000.00
023400100600	Town Country Planning Unit	19,500,000.00	-	45,000,000.00
023400200100	Rural Electrification	19,500,000.00	5,000,000.00	200,000,000.00
023400300100	Water Resource & Water Supply	386,200,000.00	393,327,026.00	600,000,000.00
05000000000	SOCIAL SECTOR	605,599,143.13	361,192,518.58	2,137,860,000.00
05170000000	DEPARTMENT OF EDUCATION	240,981,315.66	161,862,025.58	662,313,000.00
051700100100	Department of Education	240,981,315.66	161,862,025.58	662,313,000.00
05210000000	DEPARTMENT OF HEALTH CARE	364,617,827.47	199,330,493.00	1,475,547,000.00
052100100100	Department of Health Care	364,617,827.47	199,330,493.00	1,475,547,000.00

Table 9: Personnel Expenditure by Administrative Classification

235310 - KARASUWA 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>1,178,540,122.97</i>	<i>963,678,378.06</i>	<i>1,726,926,000.00</i>
01000000000	ADMINISTRATION SECTOR	344,875,316.98	296,846,178.28	501,963,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	32,439,744.00	32,367,744.00	63,799,000.00
011100100100	Office of the Chairman	32,439,744.00	32,367,744.00	63,799,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	44,137,480.38	41,141,050.28	75,569,000.00
011200100100	The Council	44,137,480.38	41,141,050.28	75,569,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	232,284,519.40	188,289,269.00	295,150,000.00
012500100100	Director of Personnel Management	159,743,078.40	127,845,248.00	191,175,000.00
012500100900	Traditional Rulers Unit	72,541,441.00	60,444,021.00	103,975,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	36,013,573.20	35,048,115.00	67,445,000.00
016100100100	Secretary to the Local Government	36,013,573.20	35,048,115.00	67,445,000.00
02000000000	ECONOMIC SECTOR	529,365,662.86	423,531,955.20	857,801,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	166,913,030.00	130,222,715.00	198,345,000.00
021500100100	Department of Agriculture & Natural Resources	166,913,030.00	130,222,715.00	198,345,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	188,269,780.86	149,242,081.20	409,701,000.00
022000100100	Department of Finance & Supplies	188,269,780.86	149,242,081.20	409,701,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	30,797,419.00	31,136,011.00	62,300,000.00
023800100100	Budget, Planning, Research and Statistics	30,797,419.00	31,136,011.00	62,300,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	143,385,433.00	112,931,148.00	187,455,000.00
023400100100	Department of Works	143,385,433.00	112,931,148.00	187,455,000.00
05000000000	SOCIAL SECTOR	304,299,143.13	243,300,244.58	367,162,000.00
05170000000	DEPARTMENT OF EDUCATION	103,881,315.66	85,948,927.58	135,313,000.00
051700100100	Department of Education	103,881,315.66	85,948,927.58	135,313,000.00
05210000000	DEPARTMENT OF HEALTH CARE	200,417,827.47	157,351,317.00	231,849,000.00
052100100100	Department of Health Care	200,417,827.47	157,351,317.00	231,849,000.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235310 - KARASUWA 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>1,486,958,727.60</i>	<i>887,602,425.00</i>	<i>2,330,985,981.00</i>
01000000000	ADMINISTRATION SECTOR	154,000,000.00	86,138,136.00	421,470,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	20,200,000.00	27,055,860.00	37,300,000.00
011100100100	Office of the Chairman	20,200,000.00	27,055,860.00	37,300,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	10,200,000.00	10,558,000.00	19,800,000.00
011200100100	The Council	10,200,000.00	10,558,000.00	19,800,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	113,400,000.00	34,467,976.00	344,570,000.00
012500100100	Director of Personnel Management	78,700,000.00	28,377,000.00	190,020,000.00
012500100900	Traditional Rulers Unit	5,400,000.00	6,090,976.00	29,550,000.00
012500101000	Community Development Unit	29,300,000.00	-	125,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,200,000.00	14,056,300.00	19,800,000.00
016100100100	Secretary to the Local Government	10,200,000.00	14,056,300.00	19,800,000.00
02000000000	ECONOMIC SECTOR	1,146,758,727.60	726,572,015.00	1,523,815,981.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	93,400,000.00	113,649,467.00	386,850,000.00
021500100100	Department of Agriculture & Natural Resources	20,100,000.00	14,532,800.00	206,850,000.00
021500100200	Forestry Development Unit	9,800,000.00	-	25,000,000.00
021500200100	Livestock & Veterinary	34,200,000.00	16,500,000.00	55,000,000.00
021500300400	Home Economic and Manufacturing	29,300,000.00	82,616,667.00	100,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,034,458,727.60	580,301,585.00	1,039,381,981.00
022000100100	Department of Finance & Supplies	1,034,458,727.60	580,301,585.00	1,039,381,981.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	8,300,000.00	6,829,034.00	63,534,000.00
023800100100	Budget, Planning, Research and Statistics	8,300,000.00	6,829,034.00	63,534,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	10,600,000.00	25,791,929.00	34,050,000.00
023400100100	Department of Works	10,600,000.00	25,791,929.00	34,050,000.00
05000000000	SOCIAL SECTOR	186,200,000.00	74,892,274.00	385,700,000.00
05170000000	DEPARTMENT OF EDUCATION	78,600,000.00	36,413,098.00	117,000,000.00
051700100100	Department of Education	78,600,000.00	36,413,098.00	117,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	107,600,000.00	38,479,176.00	268,700,000.00
052100100100	Department of Health Care	107,600,000.00	38,479,176.00	268,700,000.00

Table 11: Capital Expenditure by Administrative Classification

235310 - KARASUWA 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	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
01000000000	ADMINISTRATION SECTOR	263,500,000.00	87,541,823.00	1,195,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	263,500,000.00	87,541,823.00	1,195,000,000.00
012500100100	Director of Personnel Management	253,700,000.00	81,841,823.00	1,075,000,000.00
012500100700	Social Development, Youth, Sports and Culture	9,800,000.00	5,700,000.00	120,000,000.00
02000000000	ECONOMIC SECTOR	1,502,100,000.00	1,057,769,662.00	2,720,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	242,100,000.00	27,500,000.00	455,000,000.00
021500100100	Department of Agriculture & Natural Resources	119,000,000.00	-	280,000,000.00
021500100200	Forestry Development Unit	34,300,000.00	4,000,000.00	75,000,000.00
021500200100	Livestock & Veterinary	88,800,000.00	23,500,000.00	50,000,000.00
021500200200	Fisheries Development	-	-	50,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	112,200,000.00	9,210,000.00	600,000,000.00
022000100100	Department of Finance & Supplies	112,200,000.00	9,210,000.00	600,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	68,300,000.00	-	50,000,000.00
023800100100	Budget, Planning, Research and Statistics	68,300,000.00	-	50,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,079,500,000.00	1,021,059,662.00	1,615,000,000.00
023400100100	Department of Works	654,300,000.00	622,732,636.00	770,000,000.00
023400100600	Town Country Planning Unit	19,500,000.00	-	45,000,000.00
023400200100	Rural Electrification	19,500,000.00	5,000,000.00	200,000,000.00
023400300100	Water Resource & Water Supply	386,200,000.00	393,327,026.00	600,000,000.00
05000000000	SOCIAL SECTOR	115,100,000.00	43,000,000.00	1,384,998,000.00
05170000000	DEPARTMENT OF EDUCATION	58,500,000.00	39,500,000.00	410,000,000.00
051700100100	Department of Education	58,500,000.00	39,500,000.00	410,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	56,600,000.00	3,500,000.00	974,998,000.00
052100100100	Department of Health Care	56,600,000.00	3,500,000.00	974,998,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235310 - KARASUWA 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>4,546,198,850.57</i>	<i>3,039,592,288.06</i>	<i>9,357,909,981.00</i>
21	<i>PERSONNEL COSTS</i>	<i>1,178,540,122.97</i>	<i>963,678,378.06</i>	<i>1,726,926,000.00</i>
2101	<i>SALARY</i>	<i>1,178,540,122.97</i>	<i>963,678,378.06</i>	<i>1,536,926,000.00</i>
210101	SALARIES AND WAGES	1,178,540,122.97	963,678,378.06	1,536,926,000.00
21010101	Consolidated Salary	1,178,540,122.97	963,678,378.06	1,536,926,000.00
2103	<i>SOCIAL BENEFITS</i>	<i>-</i>	<i>-</i>	<i>190,000,000.00</i>
210301	SOCIAL BENEFITS	-	-	190,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	100,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>1,486,958,727.60</i>	<i>887,602,425.00</i>	<i>2,330,985,981.00</i>
2202	<i>OVERHEAD COSTS</i>	<i>1,411,558,727.60</i>	<i>801,510,958.00</i>	<i>1,935,985,981.00</i>
220201	TRANSPORT & TRAVEL - GENERAL	16,700,000.00	41,042,888.00	49,200,000.00
22020101	Local Transport & Traveling - Training	15,600,000.00	36,477,888.00	46,100,000.00
22020102	Local Transport & Traveling - Others	1,100,000.00	4,565,000.00	3,100,000.00
220202	UTILITIES - GENERAL	7,400,000.00	4,949,000.00	14,150,000.00
22020201	Electricity Charges	200,000.00	140,000.00	400,000.00
22020202	Telephone Charges	800,000.00	1,190,000.00	1,950,000.00
22020211	Other Utility Charges	6,400,000.00	3,619,000.00	11,800,000.00
220203	MATERIALS & SUPPLIES- GENERAL	189,000,000.00	80,890,960.00	395,484,000.00
22020301	Office Stationaries/Computer Consumables	13,200,000.00	20,567,560.00	32,700,000.00
22020305	Printing of Non-Security Documents	13,100,000.00	4,089,000.00	34,684,000.00
22020307	Drugs/Laboratory/Medical Supplies	93,500,000.00	36,574,400.00	231,600,000.00
22020309	Uniforms & Other Clothing	29,300,000.00	15,500,000.00	30,000,000.00
22020310	Teaching Aids/Instruction Materials	29,300,000.00	-	40,000,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22020311	Food Stuff/Catering Materials Supplies	800,000.00	4,160,000.00	1,500,000.00
22020314	Procurement of Seeds & Seedlings	9,800,000.00	-	25,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	139,500,000.00	67,791,406.00	222,880,000.00
22020401	Maintenance of Motor Vehicle	113,300,000.00	3,451,500.00	133,400,000.00
22020402	Maintenance of Office Furniture	10,300,000.00	18,384,034.00	36,600,000.00
22020403	Maintenance of Office Building/Residential Qtrs	12,000,000.00	42,028,872.00	45,780,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	-	500,000.00
22020405	Maintenance of Plants/Generators	500,000.00	1,186,400.00	900,000.00
22020406	Other Maintenance Services	1,400,000.00	1,038,000.00	2,700,000.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,702,600.00	3,000,000.00
220205	TRAINING- GENERAL	36,500,000.00	11,554,140.00	52,800,000.00
22020501	Local Training	36,500,000.00	11,554,140.00	52,800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,800,000.00	4,400,929.00	13,800,000.00
22020701	Financial Consulting	2,000,000.00	1,760,000.00	3,200,000.00
22020702	Information Technology Consulting	1,000,000.00	50,000.00	1,000,000.00
22020704	Engineering Services	300,000.00	-	1,600,000.00
22020706	Surveying Services	5,500,000.00	2,590,929.00	8,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,400,000.00	64,000.00	1,700,000.00
22020901	Bank Charges (other than Interest)	1,400,000.00	64,000.00	1,700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,012,258,727.60	590,817,635.00	1,185,971,981.00
22021001	Refreshment & Meals	8,700,000.00	12,204,000.00	26,400,000.00
22021004	Medical Expenses-Local	39,000,000.00	-	40,000,000.00
22021007	Welfare Packages	7,400,000.00	7,517,800.00	14,170,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	225,000.00	2,000,000.00
22021015	Monitoring and Evaluation	-	-	5,000,000.00
22021016	Anniversaries/Celebrations	-	-	40,000,000.00
22021017	Tuition, Registration & Exam Fees	39,000,000.00	15,994,750.00	60,000,000.00
22021020	Election - Logistic Support	9,800,000.00	-	50,000,000.00
22021041	Miscellaneous/Contingency	907,358,727.60	554,876,085.00	948,401,981.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	69,500,000.00	83,591,467.00	345,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	69,500,000.00	83,591,467.00	345,000,000.00
22040101	Grants to Other Governments	10,900,000.00	974,800.00	20,000,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22040109	Grants to Communities/NGOs	58,600,000.00	82,616,667.00	325,000,000.00
2205	SUBSIDIES GENERAL	5,900,000.00	2,500,000.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	5,900,000.00	2,500,000.00	50,000,000.00
22050106	Agricultural Inputs Subsidy	5,900,000.00	2,500,000.00	50,000,000.00
23	CAPITAL EXPENDITURES	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
2301	FIXED ASSET PURCHASED	460,500,000.00	295,578,471.00	835,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	460,500,000.00	295,578,471.00	835,000,000.00
23010101	Purchase / Acquisition of Land	19,500,000.00	-	45,000,000.00
23010104	Purchase of Motor Cycles	29,300,000.00	-	25,000,000.00
23010105	Purchase of Motor Vehicles	117,100,000.00	61,178,471.00	250,000,000.00
23010112	Purchase of Office Furniture and Fittings	19,500,000.00	-	110,000,000.00
23010113	Purchase of Computers and Accessories	4,900,000.00	9,210,000.00	5,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	-	-	10,000,000.00
23010127	Purchase of Agricultural Equipment	119,000,000.00	-	280,000,000.00
23010133	Purchase of Surveying Equipment	4,900,000.00	-	-
23010147	Purchase of Spare Parts/Tools	146,300,000.00	225,190,000.00	100,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	-	-	10,000,000.00
2302	CONSTRUCTION/ PROVISION	1,177,100,000.00	864,569,662.00	3,409,998,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,177,100,000.00	864,569,662.00	3,409,998,000.00
23020101	Construction/ Provision of Office Buildings	58,500,000.00	-	-
23020102	Construction/ Provision of Residential Buildings	68,300,000.00	-	355,000,000.00
23020103	Construction/ Provision of Electricity	19,500,000.00	5,000,000.00	275,000,000.00
23020105	Construction/ Provision of Water Facilities	191,100,000.00	168,137,026.00	500,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	-	-	589,998,000.00
23020107	Construction/ Provision of Public Schools	-	39,500,000.00	140,000,000.00
23020114	Construction/ Provision of Roads & Bridges	634,800,000.00	622,732,636.00	-
23020118	Construction/ Provision of Infrastructure	9,800,000.00	-	40,000,000.00
23020119	Construction/ Provision of Recreational Facilities	9,800,000.00	5,700,000.00	100,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	39,000,000.00	-	200,000,000.00
23020133	Construction/ Provision of Drainage Channels	-	-	720,000,000.00
23020134	Construction/ Provision of Stores	-	-	40,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	68,300,000.00	-	400,000,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020136	Construction/ Provision of Abattoirs	78,000,000.00	23,500,000.00	-
23020137	Construction/ Provision of Fish Ponds & Aquaculture	-	-	50,000,000.00
2303	REHABILITATION/ REPAIRS	194,200,000.00	24,163,352.00	930,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	194,200,000.00	24,163,352.00	930,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building	68,300,000.00	4,000,000.00	330,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	48,800,000.00	-	50,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	38,100,000.00	3,500,000.00	130,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	39,000,000.00	-	150,000,000.00
23030109	Rehabilitation/ Repairs of Fire Fighting Stations	-	-	100,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	16,663,352.00	170,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	48,900,000.00	4,000,000.00	125,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	48,900,000.00	4,000,000.00	125,000,000.00
23040101	Tree Planting	29,400,000.00	4,000,000.00	75,000,000.00
23040105	Water Pollution Prevention & Control	19,500,000.00	-	50,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235310 - KARASUWA 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>4,546,198,850.57</i>	<i>3,039,592,288.06</i>	<i>9,357,909,981.00</i>
701	GENERAL PUBLIC SERVICES	2,087,659,803.44	1,175,009,851.48	3,774,824,981.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,441,905,732.84	849,876,320.48	2,055,550,981.00
70111	Executive and Legislative Organs	106,977,224.38	111,122,654.28	196,468,000.00
70112	Financial and Fiscal Affairs	1,334,928,508.46	738,753,666.20	1,859,082,981.00
7013	GENERAL SERVICES	645,754,070.60	325,133,531.00	1,719,274,000.00
70131	General Personnel Services	492,143,078.40	238,064,071.00	1,456,195,000.00
70132	Overall Planning and Statistical Services	107,397,419.00	37,965,045.00	175,834,000.00
70133	Other General Services	46,213,573.20	49,104,415.00	87,245,000.00
704	ECONOMIC AFFAIRS	1,349,698,463.00	1,037,827,895.00	2,276,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	502,413,030.00	271,372,182.00	1,040,195,000.00
70421	Agriculture	458,313,030.00	267,372,182.00	940,195,000.00
70422	Forestry	44,100,000.00	4,000,000.00	100,000,000.00
7043	FUEL AND ENERGY	19,500,000.00	5,000,000.00	200,000,000.00
70435	Electricity	19,500,000.00	5,000,000.00	200,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	827,785,433.00	761,455,713.00	1,036,505,000.00
70443	Construction	827,785,433.00	761,455,713.00	1,036,505,000.00
706	HOUSING AND COMMUNITY AMMENITIES	415,500,000.00	393,327,026.00	725,000,000.00
7062	COMMUNITY DEVELOPMENT	29,300,000.00	-	125,000,000.00
70621	Community Development	29,300,000.00	-	125,000,000.00
7063	WATER SUPPLY	386,200,000.00	393,327,026.00	600,000,000.00
70631	Water Supply	386,200,000.00	393,327,026.00	600,000,000.00
707	HEALTH	364,617,827.47	199,330,493.00	1,475,547,000.00
7074	PUBLIC HEALTH SERVICES	364,617,827.47	199,330,493.00	1,475,547,000.00
70741	Public Health Services	364,617,827.47	199,330,493.00	1,475,547,000.00

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	87,741,441.00	72,234,997.00	253,525,000.00
7082	CULTURAL SERVICES	77,941,441.00	66,534,997.00	133,525,000.00
70821	Cultural Services	77,941,441.00	66,534,997.00	133,525,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	9,800,000.00	5,700,000.00	120,000,000.00
70861	Recreation, Culture and Religion N.E.C.	9,800,000.00	5,700,000.00	120,000,000.00
709	EDUCATION	240,981,315.66	161,862,025.58	662,313,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	240,981,315.66	161,862,025.58	662,313,000.00
70912	Primary Education	240,981,315.66	161,862,025.58	662,313,000.00
710	SOCIAL PROTECTION	-	-	190,000,000.00
7102	OLD AGE	-	-	190,000,000.00
71021	Old Age	-	-	190,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235310 - KARASUWA 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	1,178,540,122.97	963,678,378.06	1,726,926,000.00
701	GENERAL PUBLIC SERVICES	491,401,075.84	416,780,249.48	679,989,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	264,847,005.24	222,750,875.48	359,069,000.00
70111	Executive and Legislative Organs	76,577,224.38	73,508,794.28	139,368,000.00
70112	Financial and Fiscal Affairs	188,269,780.86	149,242,081.20	219,701,000.00
7013	GENERAL SERVICES	226,554,070.60	194,029,374.00	320,920,000.00
70131	General Personnel Services	159,743,078.40	127,845,248.00	191,175,000.00
70132	Overall Planning and Statistical Services	30,797,419.00	31,136,011.00	62,300,000.00
70133	Other General Services	36,013,573.20	35,048,115.00	67,445,000.00
704	ECONOMIC AFFAIRS	310,298,463.00	243,153,863.00	385,800,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	166,913,030.00	130,222,715.00	198,345,000.00
70421	Agriculture	166,913,030.00	130,222,715.00	198,345,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	143,385,433.00	112,931,148.00	187,455,000.00
70443	Construction	143,385,433.00	112,931,148.00	187,455,000.00
707	HEALTH	200,417,827.47	157,351,317.00	231,849,000.00
7074	PUBLIC HEALTH SERVICES	200,417,827.47	157,351,317.00	231,849,000.00
70741	Public Health Services	200,417,827.47	157,351,317.00	231,849,000.00
708	RECREATION, CULTURE AND RELIGION	72,541,441.00	60,444,021.00	103,975,000.00
7082	CULTURAL SERVICES	72,541,441.00	60,444,021.00	103,975,000.00
70821	Cultural Services	72,541,441.00	60,444,021.00	103,975,000.00
709	EDUCATION	103,881,315.66	85,948,927.58	135,313,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	103,881,315.66	85,948,927.58	135,313,000.00
70912	Primary Education	103,881,315.66	85,948,927.58	135,313,000.00
710	SOCIAL PROTECTION	-	-	190,000,000.00
7102	OLD AGE	-	-	190,000,000.00
71021	Old Age	-	-	190,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235310 - KARASUWA 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>1,486,958,727.60</i>	<i>887,602,425.00</i>	<i>2,330,985,981.00</i>
701	GENERAL PUBLIC SERVICES	1,162,058,727.60	667,177,779.00	1,369,835,981.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,064,858,727.60	617,915,445.00	1,096,481,981.00
70111	Executive and Legislative Organs	30,400,000.00	37,613,860.00	57,100,000.00
70112	Financial and Fiscal Affairs	1,034,458,727.60	580,301,585.00	1,039,381,981.00
7013	GENERAL SERVICES	97,200,000.00	49,262,334.00	273,354,000.00
70131	General Personnel Services	78,700,000.00	28,377,000.00	190,020,000.00
70132	Overall Planning and Statistical Services	8,300,000.00	6,829,034.00	63,534,000.00
70133	Other General Services	10,200,000.00	14,056,300.00	19,800,000.00
704	ECONOMIC AFFAIRS	104,000,000.00	139,441,396.00	420,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	93,400,000.00	113,649,467.00	386,850,000.00
70421	Agriculture	83,600,000.00	113,649,467.00	361,850,000.00
70422	Forestry	9,800,000.00	-	25,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,600,000.00	25,791,929.00	34,050,000.00
70443	Construction	10,600,000.00	25,791,929.00	34,050,000.00
706	HOUSING AND COMMUNITY AMMENITIES	29,300,000.00	-	125,000,000.00
7062	COMMUNITY DEVELOPMENT	29,300,000.00	-	125,000,000.00
70621	Community Development	29,300,000.00	-	125,000,000.00
707	HEALTH	107,600,000.00	38,479,176.00	268,700,000.00
7074	PUBLIC HEALTH SERVICES	107,600,000.00	38,479,176.00	268,700,000.00
70741	Public Health Services	107,600,000.00	38,479,176.00	268,700,000.00
708	RECREATION, CULTURE AND RELIGION	5,400,000.00	6,090,976.00	29,550,000.00
7082	CULTURAL SERVICES	5,400,000.00	6,090,976.00	29,550,000.00
70821	Cultural Services	5,400,000.00	6,090,976.00	29,550,000.00
709	EDUCATION	78,600,000.00	36,413,098.00	117,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	78,600,000.00	36,413,098.00	117,000,000.00
70912	Primary Education	78,600,000.00	36,413,098.00	117,000,000.00

Table 16: Capital Expenditure by Functional Classification

235310 - KARASUWA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>1,880,700,000.00</i>	<i>1,188,311,485.00</i>	<i>5,299,998,000.00</i>
701	GENERAL PUBLIC SERVICES	434,200,000.00	91,051,823.00	1,725,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	112,200,000.00	9,210,000.00	600,000,000.00
70112	Financial and Fiscal Affairs	112,200,000.00	9,210,000.00	600,000,000.00
7013	GENERAL SERVICES	322,000,000.00	81,841,823.00	1,125,000,000.00
70131	General Personnel Services	253,700,000.00	81,841,823.00	1,075,000,000.00
70132	Overall Planning and Statistical Services	68,300,000.00	-	50,000,000.00
704	ECONOMIC AFFAIRS	935,400,000.00	655,232,636.00	1,470,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	242,100,000.00	27,500,000.00	455,000,000.00
70421	Agriculture	207,800,000.00	23,500,000.00	380,000,000.00
70422	Forestry	34,300,000.00	4,000,000.00	75,000,000.00
7043	FUEL AND ENERGY	19,500,000.00	5,000,000.00	200,000,000.00
70435	Electricity	19,500,000.00	5,000,000.00	200,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	673,800,000.00	622,732,636.00	815,000,000.00
70443	Construction	673,800,000.00	622,732,636.00	815,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	386,200,000.00	393,327,026.00	600,000,000.00
7063	WATER SUPPLY	386,200,000.00	393,327,026.00	600,000,000.00
70631	Water Supply	386,200,000.00	393,327,026.00	600,000,000.00
707	HEALTH	56,600,000.00	3,500,000.00	974,998,000.00
7074	PUBLIC HEALTH SERVICES	56,600,000.00	3,500,000.00	974,998,000.00
70741	Public Health Services	56,600,000.00	3,500,000.00	974,998,000.00
708	RECREATION, CULTURE AND RELIGION	9,800,000.00	5,700,000.00	120,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	9,800,000.00	5,700,000.00	120,000,000.00
70861	Recreation, Culture and Religion N.E.C.	9,800,000.00	5,700,000.00	120,000,000.00
709	EDUCATION	58,500,000.00	39,500,000.00	410,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	58,500,000.00	39,500,000.00	410,000,000.00
70912	Primary Education	58,500,000.00	39,500,000.00	410,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235310 - KARASUWA 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	4,546,198,850.57	3,039,592,288.06	9,357,909,981.00
2353	YOBE NORTH	4,546,198,850.57	3,039,592,288.06	9,357,909,981.00
235310	KARASUWA	4,546,198,850.57	3,039,592,288.06	9,357,909,981.00
23531003	Garin Gawo	-	39,500,000.00	689,998,000.00
23531005	Jaij Maji	634,800,000.00	639,395,988.00	275,000,000.00
23531097	Karasuwa - LG Wide	3,911,398,850.57	2,360,696,300.06	8,392,911,981.00

Table 18: Personnel Expenditure by Location Classification

235310 - KARASUWA 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	1,178,540,122.97	963,678,378.06	1,726,926,000.00
2353	YOBE NORTH	1,178,540,122.97	963,678,378.06	1,726,926,000.00
235310	KARASUWA	1,178,540,122.97	963,678,378.06	1,726,926,000.00
23531097	Karasuwa - LG Wide	1,178,540,122.97	963,678,378.06	1,726,926,000.00

Table 19: Other Recurrent Expenditure by Location Classification

235310 - KARASUWA 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	1,486,958,727.60	887,602,425.00	2,330,985,981.00
2353	YOBE NORTH	1,486,958,727.60	887,602,425.00	2,330,985,981.00
235310	KARASUWA	1,486,958,727.60	887,602,425.00	2,330,985,981.00
23531097	Karasuwa - LG Wide	1,486,958,727.60	887,602,425.00	2,330,985,981.00

Table 20: Capital Expenditure by Location Classification

235310 - KARASUWA 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	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
2353	YOBE NORTH	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
235310	KARASUWA	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
23531003	Garin Gawo	-	39,500,000.00	689,998,000.00
23531005	Jaij Maji	634,800,000.00	639,395,988.00	275,000,000.00
23531097	Karasuwa - LG Wide	1,245,900,000.00	509,415,497.00	4,335,000,000.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235310 - KARASUWA 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	4,546,198,850.57	3,039,592,288.06	9,357,909,981.00
01	AGRICULTURE	502,413,030.00	271,372,182.00	1,040,195,000.00
0101	Effective governance of the Agriculture Sector	306,013,030.00	144,755,515.00	685,195,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	306,013,030.00	144,755,515.00	685,195,000.00
0102	Development of the livestock value chain	123,000,000.00	40,000,000.00	105,000,000.00
010202	Meat processing and marketing	78,000,000.00	23,500,000.00	-
010203	Poultry, pig, and micro livestock production	34,200,000.00	16,500,000.00	55,000,000.00
010205	Animal Health and Livestock Diseases Management	10,800,000.00	-	50,000,000.00
0103	Enhancement of food production and productivity	29,300,000.00	82,616,667.00	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	29,300,000.00	82,616,667.00	100,000,000.00
0105	Enhancement of fisheries resources development (aqua	-	-	50,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	-	-	50,000,000.00
0106	Promotion of forest resource conservation and preserva	44,100,000.00	4,000,000.00	100,000,000.00
010601	Forest regeneration and conservation	44,100,000.00	4,000,000.00	100,000,000.00
02	SOCIETAL RE-ORIENTATION	87,741,441.00	72,234,997.00	253,525,000.00
0210	Societal Re-orientation - General	87,741,441.00	72,234,997.00	253,525,000.00
021001	Societal Re-orientation - General	87,741,441.00	72,234,997.00	253,525,000.00
04	HEALTH	364,617,827.47	199,330,493.00	1,475,547,000.00
0403	Enhancement of the delivery of Essential Package of Hea	337,317,827.47	195,830,493.00	705,549,000.00
040301	Reproductive, Maternal and Neonatal Health	337,317,827.47	195,830,493.00	705,549,000.00
0405	Provision of adequate and modern health infrastructure	27,300,000.00	3,500,000.00	769,998,000.00
040501	Functional Health Facilities	27,300,000.00	3,500,000.00	669,998,000.00
040503	Facility electrification, water and sanitation	-	-	100,000,000.00
05	EDUCATION	240,981,315.66	161,862,025.58	662,313,000.00
0502	Increase in access, retention, and completion rate at all	182,481,315.66	122,362,025.58	322,313,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	182,481,315.66	122,362,025.58	322,313,000.00

235310 - KARASUWA 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
0505	Adequate infrastructure at all levels	58,500,000.00	39,500,000.00	340,000,000.00
050501	Schools' infrastructure construction and rehabilitation	39,000,000.00	39,500,000.00	290,000,000.00
050502	Furnishing	19,500,000.00	-	50,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	29,300,000.00	-	125,000,000.00
0610	Housing and Urban Development - General	29,300,000.00	-	125,000,000.00
061001	Housing and Urban Development - General	29,300,000.00	-	125,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	386,200,000.00	393,327,026.00	600,000,000.00
1010	Water Resources and Rural Deve - General	386,200,000.00	393,327,026.00	600,000,000.00
101001	Water Resources and Rural Deve - General	386,200,000.00	393,327,026.00	600,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	2,087,659,803.44	1,175,009,851.48	3,774,824,981.00
1310	Reform of Government and Governance - General	2,087,659,803.44	1,175,009,851.48	3,774,824,981.00
131001	Reform of Government and Governance - General	2,087,659,803.44	1,175,009,851.48	3,774,824,981.00
14	POWER	19,500,000.00	5,000,000.00	200,000,000.00
1410	Power - General	19,500,000.00	5,000,000.00	200,000,000.00
141001	Power - General	19,500,000.00	5,000,000.00	200,000,000.00
17	ROAD	827,785,433.00	761,455,713.00	1,036,505,000.00
1710	Road - General	827,785,433.00	761,455,713.00	1,036,505,000.00
171001	Road - General	827,785,433.00	761,455,713.00	1,036,505,000.00
23	SOCIAL PROTECTION	-	-	190,000,000.00
2305	Social Pensions and Old Age Support	-	-	190,000,000.00
230501	Pensions Payments and Contributions	-	-	100,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235310 - KARASUWA 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>1,178,540,122.97</u>	<u>963,678,378.06</u>	<u>1,726,926,000.00</u>
01	AGRICULTURE	166,913,030.00	130,222,715.00	198,345,000.00
0101	Effective governance of the Agriculture Sector	166,913,030.00	130,222,715.00	198,345,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	166,913,030.00	130,222,715.00	198,345,000.00
02	SOCIETAL RE-ORIENTATION	72,541,441.00	60,444,021.00	103,975,000.00
0210	Societal Re-orientation - General	72,541,441.00	60,444,021.00	103,975,000.00
021001	Societal Re-orientation - General	72,541,441.00	60,444,021.00	103,975,000.00
04	HEALTH	200,417,827.47	157,351,317.00	231,849,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	200,417,827.47	157,351,317.00	231,849,000.00
040301	Reproductive, Maternal and Neonatal Health	200,417,827.47	157,351,317.00	231,849,000.00
05	EDUCATION	103,881,315.66	85,948,927.58	135,313,000.00
0502	Increase in access, retention, and completion rate at all levels of education	103,881,315.66	85,948,927.58	135,313,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	103,881,315.66	85,948,927.58	135,313,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	491,401,075.84	416,780,249.48	679,989,000.00
1310	Reform of Government and Governance - General	491,401,075.84	416,780,249.48	679,989,000.00
131001	Reform of Government and Governance - General	491,401,075.84	416,780,249.48	679,989,000.00
17	ROAD	143,385,433.00	112,931,148.00	187,455,000.00
1710	Road - General	143,385,433.00	112,931,148.00	187,455,000.00
171001	Road - General	143,385,433.00	112,931,148.00	187,455,000.00
23	SOCIAL PROTECTION	-	-	190,000,000.00
2305	Social Pensions and Old Age Support	-	-	190,000,000.00
230501	Pensions Payments and Contributions	-	-	100,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235310 - KARASUWA 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	1,486,958,727.60	887,602,425.00	2,330,985,981.00
01	AGRICULTURE	93,400,000.00	113,649,467.00	386,850,000.00
0101	Effective governance of the Agriculture Sector	20,100,000.00	14,532,800.00	206,850,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	20,100,000.00	14,532,800.00	206,850,000.00
0102	Development of the livestock value chain	34,200,000.00	16,500,000.00	55,000,000.00
010203	Poultry, pig, and micro livestock production	34,200,000.00	16,500,000.00	55,000,000.00
0103	Enhancement of food production and productivity	29,300,000.00	82,616,667.00	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	29,300,000.00	82,616,667.00	100,000,000.00
0106	Promotion of forest resource conservation and preserva	9,800,000.00	-	25,000,000.00
010601	Forest regeneration and conservation	9,800,000.00	-	25,000,000.00
02	SOCIETAL RE-ORIENTATION	5,400,000.00	6,090,976.00	29,550,000.00
0210	Societal Re-orientation - General	5,400,000.00	6,090,976.00	29,550,000.00
021001	Societal Re-orientation - General	5,400,000.00	6,090,976.00	29,550,000.00
04	HEALTH	107,600,000.00	38,479,176.00	268,700,000.00
0403	Enhancement of the delivery of Essential Package of Hea	107,600,000.00	38,479,176.00	268,700,000.00
040301	Reproductive, Maternal and Neonatal Health	107,600,000.00	38,479,176.00	268,700,000.00
05	EDUCATION	78,600,000.00	36,413,098.00	117,000,000.00
0502	Increase in access, retention, and completion rate at all	78,600,000.00	36,413,098.00	117,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	78,600,000.00	36,413,098.00	117,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	29,300,000.00	-	125,000,000.00
0610	Housing and Urban Development - General	29,300,000.00	-	125,000,000.00
061001	Housing and Urban Development - General	29,300,000.00	-	125,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,162,058,727.60	667,177,779.00	1,369,835,981.00
1310	Reform of Government and Governance - General	1,162,058,727.60	667,177,779.00	1,369,835,981.00
131001	Reform of Government and Governance - General	1,162,058,727.60	667,177,779.00	1,369,835,981.00
17	ROAD	10,600,000.00	25,791,929.00	34,050,000.00
1710	Road - General	10,600,000.00	25,791,929.00	34,050,000.00
171001	Road - General	10,600,000.00	25,791,929.00	34,050,000.00

Table 24: Capital Expenditure by Programme Classification

235310 - KARASUWA 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	1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
01	AGRICULTURE	242,100,000.00	27,500,000.00	455,000,000.00
0101	Effective governance of the Agriculture Sector	119,000,000.00	-	280,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	119,000,000.00	-	280,000,000.00
0102	Development of the livestock value chain	88,800,000.00	23,500,000.00	50,000,000.00
010202	Meat processing and marketing	78,000,000.00	23,500,000.00	-
010205	Animal Health and Livestock Diseases Management	10,800,000.00	-	50,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	-	-	50,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	-	-	50,000,000.00
0106	Promotion of forest resource conservation and preservation	34,300,000.00	4,000,000.00	75,000,000.00
010601	Forest regeneration and conservation	34,300,000.00	4,000,000.00	75,000,000.00
02	SOCIETAL RE-ORIENTATION	9,800,000.00	5,700,000.00	120,000,000.00
0210	Societal Re-orientation - General	9,800,000.00	5,700,000.00	120,000,000.00
021001	Societal Re-orientation - General	9,800,000.00	5,700,000.00	120,000,000.00
04	HEALTH	56,600,000.00	3,500,000.00	974,998,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	29,300,000.00	-	205,000,000.00
040301	Reproductive, Maternal and Neonatal Health	29,300,000.00	-	205,000,000.00
0405	Provision of adequate and modern health infrastructure	27,300,000.00	3,500,000.00	769,998,000.00
040501	Functional Health Facilities	27,300,000.00	3,500,000.00	669,998,000.00
040503	Facility electrification, water and sanitation	-	-	100,000,000.00
05	EDUCATION	58,500,000.00	39,500,000.00	410,000,000.00
0502	Increase in access, retention, and completion rate at all levels	-	-	70,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	70,000,000.00
0505	Adequate infrastructure at all levels	58,500,000.00	39,500,000.00	340,000,000.00
050501	Schools' infrastructure construction and rehabilitation	39,000,000.00	39,500,000.00	290,000,000.00
050502	Furnishing	19,500,000.00	-	50,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	386,200,000.00	393,327,026.00	600,000,000.00
1010	Water Resources and Rural Deve - General	386,200,000.00	393,327,026.00	600,000,000.00
101001	Water Resources and Rural Deve - General	386,200,000.00	393,327,026.00	600,000,000.00

235310 - KARASUWA 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
13	REFORM OF GOVERNMENT AND GOVERNANCE	434,200,000.00	91,051,823.00	1,725,000,000.00
1310	Reform of Government and Governance - General	434,200,000.00	91,051,823.00	1,725,000,000.00
131001	Reform of Government and Governance - General	434,200,000.00	91,051,823.00	1,725,000,000.00
14	POWER	19,500,000.00	5,000,000.00	200,000,000.00
1410	Power - General	19,500,000.00	5,000,000.00	200,000,000.00
141001	Power - General	19,500,000.00	5,000,000.00	200,000,000.00
17	ROAD	673,800,000.00	622,732,636.00	815,000,000.00
1710	Road - General	673,800,000.00	622,732,636.00	815,000,000.00
171001	Road - General	673,800,000.00	622,732,636.00	815,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235310 - KARASUWA 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						1,880,700,000.00	1,188,311,485.00	5,299,998,000.00
Purchase of 10 motor cycles for security savalance	13 - REFORM OF	012500100100 - Director of Personnel Management	23010104 - Purchase of Motor Cycles	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	29,300,000.00	-	20,000,000.00
Purchase of vehicle to the office of DPM, HODs and Council Bus and N60m for Local Gov	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	107,300,000.00	61,178,471.00	200,000,000.00
Purchase of executive chairs/tables, for Chairman, DPM, and 6 HOD offices	13 - REFORM OF	012500100100 - Director of Personnel Management	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	-	-	60,000,000.00
Construction of 4 District Head Palace	13 - REFORM OF	012500100100 - Director of Personnel Management	23020102 - Construction/ Provision of Resid	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	39,000,000.00	-	200,000,000.00
Provision and installation of solar power to local Govt Secretariat Jajimaji	13 - REFORM OF	012500100100 - Director of Personnel Management	23020103 - Construction/ Provision of Electr	70131 - General Personnel Services	23531005 - Jajj Maji	-	-	25,000,000.00
Construction of local govt main Gate to modern one and inter lock of the front view	13 - REFORM OF	012500100100 - Director of Personnel Management	23020118 - Construction/ Provision of Infras	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	9,800,000.00	-	40,000,000.00
Renovation of Waziri House, Director Personnel Mgt. Staff Quarters, Karasuwa Lodge a	13 - REFORM OF	012500100100 - Director of Personnel Management	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23531097 - Karasuwa - LG Wide	68,300,000.00	4,000,000.00	330,000,000.00
Renovation of fire fighting station, Jajimaji	13 - REFORM OF	012500100100 - Director of Personnel Management	23030109 - Rehabilitation/ Repairs of Fire FI	70131 - General Personnel Services	23531005 - Jajj Maji	-	-	100,000,000.00
Renovation BEST Centre Jajimaji.	13 - REFORM OF	012500100100 - Director of Personnel Management	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23531005 - Jajj Maji	-	16,663,352.00	100,000,000.00
Purchase of Sport wears and others sporting equipment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports an	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23531097 - Karasuwa - LG Wide	-	-	10,000,000.00
Purchase of information gadgets (cameras, sound system, decoders, amplifiers	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports an	23010150 - Purchase of Broadcast & Commu	70861 - Recreation, Culture and Religio	23531097 - Karasuwa - LG Wide	-	-	10,000,000.00
Construction of Traditional Wrestling House/venue for cultural event for festivals and c	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports an	23020119 - Construction/ Provision of Recre	70861 - Recreation, Culture and Religio	23531097 - Karasuwa - LG Wide	9,800,000.00	5,700,000.00	100,000,000.00
Purchase of ox-team,plough and carts (20) sets and 10no complete set of threshing m	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23531097 - Karasuwa - LG Wide	119,000,000.00	-	280,000,000.00
0								
Establishment of Orchard farm and supply of improved variety of seeds	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23531097 - Karasuwa - LG Wide	14,700,000.00	-	50,000,000.00
Tree planting campain across local Govt	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23531097 - Karasuwa - LG Wide	14,700,000.00	4,000,000.00	25,000,000.00
0								
Generals renovation of veterenary clinics across the local Govt	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23531097 - Karasuwa - LG Wide	78,000,000.00	23,500,000.00	-
Establishment of fish farming	01 - AGRICULTUR	021500200200 - Fisheries Development	23020137 - Construction/ Provision of Fish R	70421 - Agriculture	23531097 - Karasuwa - LG Wide	10,800,000.00	-	50,000,000.00
0								
Construction of market stall at Wachakal, Karasuwa Garun Guna, Bukarti and Jajimaji	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Acco	70112 - Financial and Fiscal Affairs	23531097 - Karasuwa - LG Wide	4,900,000.00	9,210,000.00	-
Fencing of Kasuwan Albasa Wachakal and sesame market Jajimaji	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23531097 - Karasuwa - LG Wide	39,000,000.00	-	200,000,000.00
Construction of 2km township road at Jajimaji	17 - ROAD	023400100100 - Department of Works	23020135 - Construction/ Provision of Perim	70112 - Financial and Fiscal Affairs	23531097 - Karasuwa - LG Wide	68,300,000.00	-	400,000,000.00
Construction of drainage at karasuwa garun guna,Wachakal and Bukarti and dredging d	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Road	70443 - Construction	23531005 - Jajj Maji	634,800,000.00	622,732,636.00	-
WASH programme activities	17 - ROAD	023400100100 - Department of Works	23040105 - Water Pollution Prevention & Co	70443 - Construction	23531097 - Karasuwa - LG Wide	19,500,000.00	-	50,000,000.00
land compansation for General Hospital Jajimaji, Modern Abattoir, Sesame market and	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23531097 - Karasuwa - LG Wide	19,500,000.00	-	45,000,000.00
Supply of Concrete poles and aluminium service wire	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23531097 - Karasuwa - LG Wide	19,500,000.00	5,000,000.00	200,000,000.00
Purchase of boreholes and hand pump assoceries	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23531097 - Karasuwa - LG Wide	146,300,000.00	225,190,000.00	100,000,000.00
Drilling and installation of 100no hand pump across the local Govt area & Drilling and	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23531097 - Karasuwa - LG Wide	191,100,000.00	168,137,026.00	450,000,000.00
Repairs of boreholes and hand pumps across the local govt area	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23531097 - Karasuwa - LG Wide	48,800,000.00	-	50,000,000.00
Purchase of Motor Vehicle for M & E Activities	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23531097 - Karasuwa - LG Wide	9,800,000.00	-	50,000,000.00
0								
Procurement of cushion chairs, and tables at the ES Office	05 - EDUCATION	051700100100 - Department of Education	23010101 - Construction/ Provision of Office	70132 - Overall Planning and Statistical	23531097 - Karasuwa - LG Wide	58,500,000.00	-	-
Construction of Primary School at Yarabvia	05 - EDUCATION	051700100100 - Department of Education	23010112 - Purchase of Office Furniture and	70912 - Primary Education	23531097 - Karasuwa - LG Wide	19,500,000.00	-	50,000,000.00
Provision of 3no adult Education schools and their learning materials	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23531003 - Garin Gawo	-	39,500,000.00	100,000,000.00
Renovation of 18no of primary schools across the local Govt Area	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23531097 - Karasuwa - LG Wide	-	-	40,000,000.00
Renovation of L. E. A Secretariat	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23531097 - Karasuwa - LG Wide	39,000,000.00	-	150,000,000.00
Purchase of 2 motor cycle for surveillance,monitoring and supervision activities	04 - HEALTH	052100100100 - Department of Health Care	23030121 - Rehabilitation/ Repairs of Office	70912 - Primary Education	23531097 - Karasuwa - LG Wide	-	-	70,000,000.00
Purchase of labtop/tab to Director PHCC and 2 Deputy Directors (Desktop) computers	04 - HEALTH	052100100100 - Department of Health Care	23010104 - Purchase of Motor Cycles	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	-	-	5,000,000.00
Construction of staff quarters for Gasma,Wachakal and Jajimaji PHCC	04 - HEALTH	052100100100 - Department of Health Care	23010113 - Purchase of Computers and Acco	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	-	-	5,000,000.00
Solarization of Health facilities phc Jajimaji	04 - HEALTH	052100100100 - Department of Health Care	23020102 - Construction/ Provision of Resid	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	29,300,000.00	-	155,000,000.00
Provision water at 5 health facilities	04 - HEALTH	052100100100 - Department of Health Care	23020103 - Construction/ Provision of Electr	70741 - Public Health Services	23531005 - Jajj Maji	-	-	50,000,000.00
Commencement of General Hospital Construction Project, Construction of new Health f	04 - HEALTH	052100100100 - Department of Health Care	23020105 - Construction/ Provision of Water	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	-	-	50,000,000.00
Renovation and upgrading of PHC Central Store, Cold Chain and Dry Store	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23531003 - Garin Gawo	-	-	589,998,000.00
Renovation of health facilities Gadan Divya, Ladandi, Bularafi, Kilbuwa, Daban Giwa, M	04 - HEALTH	052100100100 - Department of Health Care	23020134 - Construction/ Provision of Store	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	-	-	40,000,000.00
			23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23531097 - Karasuwa - LG Wide	27,300,000.00	3,500,000.00	80,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235310 - KARASUWA 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	386,782,615.66	271,212,999.58	725,051,262.00
050000000000	SOCIAL	386,782,615.66	271,212,999.58	725,051,262.00
051700000000	DEPARTMENT OF EDUCATION	386,782,615.66	271,212,999.58	725,051,262.00
051700100100	Department of Education	386,782,615.66	271,212,999.58	725,051,262.00

Table 27: Basic Education Expenditure by Economic Classification

235310 - KARASUWA 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	386,782,615.66	271,212,999.58	725,051,262.00
2	EXPENDITURES	386,782,615.66	271,212,999.58	725,051,262.00
21	PERSONNEL COSTS	249,682,615.66	195,299,901.58	198,051,262.00
2101	SALARY	249,682,615.66	195,299,901.58	198,051,262.00
210101	SALARIES AND WAGES	249,682,615.66	195,299,901.58	198,051,262.00
21010101	Consolidated Salary	249,682,615.66	195,299,901.58	198,051,262.00
22	OTHER RECURRENT COSTS	78,600,000.00	36,413,098.00	117,000,000.00
2202	OVERHEAD COSTS	75,600,000.00	36,413,098.00	114,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,300,000.00	3,568,388.00	2,600,000.00
22020101	Local Transport & Traveling - Training	1,300,000.00	3,568,388.00	2,600,000.00
220202	UTILITIES - GENERAL	700,000.00	473,000.00	1,200,000.00
22020202	Telephone Charges	100,000.00	68,000.00	100,000.00
22020211	Other Utility Charges	600,000.00	405,000.00	1,100,000.00
220203	MATERIALS & SUPPLIES- GENERAL	30,600,000.00	2,241,000.00	42,500,000.00
22020301	Office Stationaries/Computer Consumables	600,000.00	2,158,000.00	1,200,000.00
22020305	Printing of Non-Security Documents	700,000.00	83,000.00	1,300,000.00
22020310	Teaching Aids/Instruction Materials	29,300,000.00	-	40,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	9,512,000.00	2,400,000.00
22020402	Maintenance of Office Furniture	600,000.00	5,110,000.00	1,100,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	4,402,000.00	1,300,000.00

225310 - KARASUWA 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	200,000.00	2,803,960.00	400,000.00
22020501	Local Training	200,000.00	2,803,960.00	400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	700,000.00	-	1,400,000.00
22020701	Financial Consulting	200,000.00	-	400,000.00
22020706	Surveying Services	500,000.00	-	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,800,000.00	17,814,750.00	63,500,000.00
22021001	Refreshment & Meals	1,400,000.00	1,510,000.00	2,700,000.00
22021007	Welfare Packages	400,000.00	310,000.00	800,000.00
22021017	Tuition, Registration & Exam Fees	39,000,000.00	15,994,750.00	60,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	3,000,000.00	-	3,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	3,000,000.00	-	3,000,000.00
22040101	Grants to Other Governments	3,000,000.00	-	3,000,000.00
23	CAPITAL EXPENDITURES	58,500,000.00	39,500,000.00	410,000,000.00
2301	FIXED ASSET PURCHASED	19,500,000.00	-	50,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	19,500,000.00	-	50,000,000.00
23010112	Purchase of Office Furniture and Fittings	19,500,000.00	-	50,000,000.00
2302	CONSTRUCTION/ PROVISION	-	39,500,000.00	140,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	-	39,500,000.00	140,000,000.00
23020107	Construction/ Provision of Public Schools	-	39,500,000.00	140,000,000.00
2303	REHABILITATION/ REPAIRS	39,000,000.00	-	220,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	39,000,000.00	-	220,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	39,000,000.00	-	150,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	-	70,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235310 - KARASUWA 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	386,782,615.66	271,212,999.58	725,051,262.00
709	EDUCATION	386,782,615.66	271,212,999.58	725,051,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	386,782,615.66	271,212,999.58	725,051,262.00
70912	Primary Education	386,782,615.66	271,212,999.58	725,051,262.00

Table 29: Basic Education Expenditure by Programme Classification

235310 - KARASUWA 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	240,981,315.66	161,862,025.58	662,313,000.00
05	EDUCATION	240,981,315.66	161,862,025.58	662,313,000.00
0502	Increase in access, retention, and completion ra	182,481,315.66	122,362,025.58	322,313,000.00
050201	Early Childhood Care, Development and Education (EC	182,481,315.66	122,362,025.58	322,313,000.00
0505	Adequate infrastructure at all levels	58,500,000.00	39,500,000.00	340,000,000.00
050501	Schools' infrastructure construction and rehabilitation	39,000,000.00	39,500,000.00	290,000,000.00
050502	Furnishing	19,500,000.00	-	50,000,000.00

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

235310 - KARASUWA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	198,051,262.00	114,000,000.00	3,000,000.00	315,051,262.00	410,000,000.00	725,051,262.00
050000000000	SOCIAL	198,051,262.00	114,000,000.00	3,000,000.00	315,051,262.00	410,000,000.00	725,051,262.00
051700000000	DEPARTMENT OF EDUCATIO	198,051,262.00	114,000,000.00	3,000,000.00	315,051,262.00	410,000,000.00	725,051,262.00
051700100100	Department of Education	198,051,262.00	114,000,000.00	3,000,000.00	315,051,262.00	410,000,000.00	725,051,262.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235310 - KARASUWA 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	364,617,827.47	199,330,493.00	1,475,547,000.00
050000000000	SOCIAL	364,617,827.47	199,330,493.00	1,475,547,000.00
052100000000	DEPARTMENT OF HEALTH CARE	364,617,827.47	199,330,493.00	1,475,547,000.00
052100100100	Department of Health Care	364,617,827.47	199,330,493.00	1,475,547,000.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235310 - KARASUWA 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	364,617,827.47	199,330,493.00	1,475,547,000.00
2	EXPENDITURES	364,617,827.47	199,330,493.00	1,475,547,000.00
21	PERSONNEL COSTS	200,417,827.47	157,351,317.00	231,849,000.00
2101	SALARY	200,417,827.47	157,351,317.00	231,849,000.00
210101	SALARIES AND WAGES	200,417,827.47	157,351,317.00	231,849,000.00
21010101	Consolidated Salary	200,417,827.47	157,351,317.00	231,849,000.00
22	OTHER RECURRENT COSTS	107,600,000.00	38,479,176.00	268,700,000.00
2202	OVERHEAD COSTS	105,600,000.00	38,479,176.00	264,700,000.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	4,285,000.00	3,000,000.00
22020101	Local Transport & Traveling - Training	500,000.00	4,285,000.00	3,000,000.00
220202	UTILITIES - GENERAL	300,000.00	329,000.00	700,000.00
22020202	Telephone Charges	-	150,000.00	200,000.00
22020211	Other Utility Charges	300,000.00	179,000.00	500,000.00
220203	MATERIALS & SUPPLIES- GENERAL	61,100,000.00	22,649,000.00	182,200,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	2,340,000.00	4,400,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	309,000.00	2,800,000.00
22020307	Drugs/Laboratory/Medical Supplies	58,500,000.00	20,000,000.00	175,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,400,000.00	6,315,496.00	30,800,000.00
22020401	Maintenance of Motor Vehicle	-	-	20,000,000.00
22020402	Maintenance of Office Furniture	400,000.00	1,780,000.00	5,800,000.00

235310 - KARASUWA 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
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	4,535,496.00	5,000,000.00
220205	TRAINING- GENERAL	1,500,000.00	2,778,680.00	3,000,000.00
22020501	Local Training	1,500,000.00	2,778,680.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	500,000.00	-	500,000.00
22020706	Surveying Services	500,000.00	-	500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	-	100,000.00
22020901	Bank Charges (other than Interest)	100,000.00	-	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,200,000.00	2,122,000.00	44,400,000.00
22021001	Refreshment & Meals	600,000.00	1,310,000.00	3,200,000.00
22021004	Medical Expenses-Local	39,000,000.00	-	40,000,000.00
22021007	Welfare Packages	600,000.00	812,000.00	1,200,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,000,000.00	-	4,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	2,000,000.00	-	4,000,000.00
22040101	Grants to Other Governments	2,000,000.00	-	4,000,000.00
23	CAPITAL EXPENDITURES	56,600,000.00	3,500,000.00	974,998,000.00
2301	FIXED ASSET PURCHASED	-	-	10,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	-	-	10,000,000.00
23010104	Purchase of Motor Cycles	-	-	5,000,000.00
23010113	Purchase of Computers and Accessories	-	-	5,000,000.00
2302	CONSTRUCTION/ PROVISION	29,300,000.00	-	884,998,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	29,300,000.00	-	884,998,000.00
23020102	Construction/ Provision of Residential Buildings	29,300,000.00	-	155,000,000.00
23020103	Construction/ Provision of Electricity	-	-	50,000,000.00
23020105	Construction/ Provision of Water Facilities	-	-	50,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	-	-	589,998,000.00
23020134	Construction/ Provision of Stores	-	-	40,000,000.00
2303	REHABILITATION/ REPAIRS	27,300,000.00	3,500,000.00	80,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	27,300,000.00	3,500,000.00	80,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	27,300,000.00	3,500,000.00	80,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235310 - KARASUWA 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	364,617,827.47	199,330,493.00	1,475,547,000.00
707	HEALTH	364,617,827.47	199,330,493.00	1,475,547,000.00
7074	PUBLIC HEALTH SERVICES	364,617,827.47	199,330,493.00	1,475,547,000.00
70741	Public Health Services	364,617,827.47	199,330,493.00	1,475,547,000.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235310 - KARASUWA 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	364,617,827.47	199,330,493.00	1,475,547,000.00
04	HEALTH	364,617,827.47	199,330,493.00	1,475,547,000.00
0403	Enhancement of the delivery of Essential Packag	337,317,827.47	195,830,493.00	705,549,000.00
040301	Reproductive, Maternal and Neonatal Health	337,317,827.47	195,830,493.00	705,549,000.00
0405	Provision of adequate and modern health infras	27,300,000.00	3,500,000.00	769,998,000.00
040501	Functional Health Facilities	27,300,000.00	3,500,000.00	669,998,000.00
040503	Facility electrification, water and sanitation	-	-	100,000,000.00

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

235310 - KARASUWA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans,							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	231,849,000.00	264,700,000.00	4,000,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00
050000000000	SOCIAL	231,849,000.00	264,700,000.00	4,000,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00
052100000000	DEPARTMENT OF HEALTH C	231,849,000.00	264,700,000.00	4,000,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00
052100100100	Department of Health Care	231,849,000.00	264,700,000.00	4,000,000.00	500,549,000.00	974,998,000.00	1,475,547,000.00