



Machina Local Government, Yobe State

MACHINA LOCAL GOVERNMENT 2026 APPROVED BUDGET

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Table 1: Budget Overview

| Yobe State - MACHINA Local Government: 2026 Budget Overview (Original Budget) | | | | | |
|---|-------------------------|--------------------|--|--------------------------|--|
| Revenue by Economic | | 2026 Budget | Expenditure by Capital Project (10 Largest Projects) | | Capital Expenditure |
| Opening Balance | - | | Completion of 0.9km road to link by-pass to Machina market and 2km township road | 1,100,000,000.00 | |
| Statutory Allocation | 1,060,199,646.00 | | General renovation of Local Government Secretariat | 520,000,000.00 | |
| VAT | 2,385,357,267.00 | | Upgrading of Maternal Child Health Clinic to Machina General Hospital Phase II | 352,000,000.00 | |
| Other FAAC | 5,092,232,310.00 | | Completion of the Emirate Council Residential House and all logistics of the Emirate | 350,334,689.00 | |
| LG IGR | 116,452,417.00 | | Renovation of govt lodge, 5no. Of quarters at dolen Machina (269m), Machina Local G | 319,000,000.00 | |
| Share of State IGR | 80,656,950.00 | | Cost. of Hospital facilities at Machina and Other Areas | 300,000,000.00 | |
| Other (Capital Receipts) | - | | Blocks of (5) shopping complex, construction of cattle market to boost IGR. | 200,000,000.00 | |
| Total Revenue | 8,734,898,590.00 | | Extension of 7.5km pipeline from Konkomma to Machina(Hausari), Ngibirima and Mai N | 200,000,000.00 | |
| Expenditure by Economic | | 2026 Budget | Conversion of motorised borehole to solar powered boreholes | 190,000,000.00 | |
| Personnel | 1,399,824,632.00 | | Purchase of Toyota Hilux for M&E activities | 180,000,000.00 | |
| Grants / Contributions to State | 22,000,000.00 | | <i>Other Capital Projects</i> | 1,755,101,183.00 | |
| Other Recurrent | 1,846,638,086.00 | | Total | 5,466,435,872.00 | |
| Capital | 5,466,435,872.00 | | | | |
| Total Expenditure | 8,734,898,590.00 | | | | |
| Expenditure by Sector | | 2026 Budget | | | |
| Education | 334,436,379.00 | | | | |
| Health | 1,793,076,413.00 | | | | |
| Other Social | - | | | | |
| Agriculture | 667,912,566.00 | | | | |
| Other Economic | 3,663,308,794.00 | | | | |
| Administration | 2,276,164,438.00 | | | | |
| Law and Justice | - | | | | |
| Total Expenditure | 8,734,898,590.00 | | | | |
| | | | Expenditure by Ward | | 2026 Budget - Total Expenditure |
| | | | | Total Expenditure | Capital Expenditure |
| | | | Bogo | - | - |
| | | | Dami | - | - |
| | | | Dole | - | - |
| | | | Falimaram | - | - |
| | | | Komkomma | - | - |
| | | | Kuka Yasku | - | - |
| | | | Lamisu | - | - |
| | | | Machina-Kwari | 3,281,334,689.00 | 3,281,334,689.00 |
| | | | Maskandare | 50,033,728.00 | 50,033,728.00 |
| | | | Taganama | 50,000,000.00 | 50,000,000.00 |
| | | | Machina - LG Wide | 5,323,530,173.00 | 2,055,067,455.00 |
| | | | Machina - Outside LG but within Yobe | 30,000,000.00 | 30,000,000.00 |
| | | | Machina - Outside Yobe State | - | - |
| | | | Total | 8,734,898,590.00 | 5,466,435,872.00 |

Table 2 Summary Revenue and Expenditure

225311 - MACHINA Local Government, Yobe State - 2026 Budget: Summary

| Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|--|-----------------------------|--|-----------------------------|
| Opening Balance | | | |
| Recurrent Revenue | 4,328,204,342.25 | 74,478,000.00 | 8,734,898,590.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 4,209,004,342.25 | - | 8,618,446,173.00 |
| 12 - INDEPENDENT REVENUE | 119,200,000.00 | 74,478,000.00 | 116,452,417.00 |
| | | | |
| Recurrent Expenditure | 1,819,928,845.80 | 642,896,623.57 | 3,268,462,718.00 |
| 21 - PERSONNEL COSTS | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 22 - OTHER RECURRENT COSTS | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| | | | |
| Transfer to Capital Account | 2,508,275,496.45 | - 568,418,623.57 | 5,466,435,872.00 |
| | | | |
| Capital Receipts | - | - | - |
| 13 - AID AND GRANTS | - | - | - |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | - | - |
| | | | |
| 23 - CAPITAL EXPENDITURES | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| | | | |
| Total Revenue (including OB) | 4,328,204,342.25 | 74,478,000.00 | 8,734,898,590.00 |
| Total Expenditure | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |

Table 3 Expenditure by MDA by Main Economic Classification

235311 - MACHINA 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 | 1,399,824,632.00 | 1,868,638,086.00 | 3,268,462,718.00 | 5,466,435,872.00 | 8,734,898,590.00 |
| 0100000000 | ADMINISTRATION SECTOR | 464,728,566.00 | 342,000,000.00 | 806,728,566.00 | 1,469,435,872.00 | 2,276,164,438.00 |
| 0111000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 53,698,106.00 | 50,900,000.00 | 104,598,106.00 | - | 104,598,106.00 |
| 011100100100 | Office of the Chairman | 53,698,106.00 | 50,900,000.00 | 104,598,106.00 | - | 104,598,106.00 |
| 0112000000 | LOCAL GOVERNMENT COUNCIL | 111,444,862.00 | 17,700,000.00 | 129,144,862.00 | - | 129,144,862.00 |
| 011200100100 | The Council | 111,444,862.00 | 17,700,000.00 | 129,144,862.00 | - | 129,144,862.00 |
| 0125000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 253,410,449.00 | 251,600,000.00 | 505,010,449.00 | 1,469,435,872.00 | 1,974,446,321.00 |
| 012500100100 | Director of Personnel Management | 178,505,032.00 | 26,700,000.00 | 205,205,032.00 | 60,000,000.00 | 265,205,032.00 |
| 012500100200 | General Administration Unit | - | 150,000,000.00 | 150,000,000.00 | 1,389,435,872.00 | 1,539,435,872.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | - | - | - | 20,000,000.00 | 20,000,000.00 |
| 012500100900 | Traditional Rulers Unit | 74,905,417.00 | 24,900,000.00 | 99,805,417.00 | - | 99,805,417.00 |
| 012500101000 | Community Development Unit | - | 50,000,000.00 | 50,000,000.00 | - | 50,000,000.00 |
| 0161000000 | SECRETARY TO THE LOCAL GOVERNMENT | 46,175,149.00 | 21,800,000.00 | 67,975,149.00 | - | 67,975,149.00 |
| 016100100100 | Secretary to the Local Government | 46,175,149.00 | 21,800,000.00 | 67,975,149.00 | - | 67,975,149.00 |
| 0200000000 | ECONOMIC SECTOR | 618,083,274.00 | 1,248,138,086.00 | 1,866,221,360.00 | 2,465,000,000.00 | 4,331,221,360.00 |
| 0215000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 155,812,566.00 | 272,100,000.00 | 427,912,566.00 | 240,000,000.00 | 667,912,566.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 155,812,566.00 | 167,100,000.00 | 322,912,566.00 | 65,000,000.00 | 387,912,566.00 |
| 021500100200 | Forestry Development Unit | - | 45,000,000.00 | 45,000,000.00 | 25,000,000.00 | 70,000,000.00 |
| 021500200100 | Livestock & Veterinary | - | 60,000,000.00 | 60,000,000.00 | 50,000,000.00 | 110,000,000.00 |
| 021500300400 | Home Economic and Manufacturing | - | - | - | 100,000,000.00 | 100,000,000.00 |
| 0220000000 | DEPARTMENT OF FINANCE & SUPPLIES | 296,496,928.00 | 881,238,086.00 | 1,177,735,014.00 | 290,000,000.00 | 1,467,735,014.00 |
| 022000100100 | Department of Finance & Supplies | 296,496,928.00 | 881,238,086.00 | 1,177,735,014.00 | 290,000,000.00 | 1,467,735,014.00 |
| 0238000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 41,052,546.00 | 23,500,000.00 | 64,552,546.00 | 25,000,000.00 | 89,552,546.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 41,052,546.00 | 23,500,000.00 | 64,552,546.00 | 25,000,000.00 | 89,552,546.00 |
| 0234000000 | DEPARTMENT OF WORKS & HOUSING | 124,721,234.00 | 71,300,000.00 | 196,021,234.00 | 1,910,000,000.00 | 2,106,021,234.00 |
| 023400100100 | Department of Works | 124,721,234.00 | 51,300,000.00 | 176,021,234.00 | 1,200,000,000.00 | 1,376,021,234.00 |
| 023400100600 | Town Country Planning Unit | - | 20,000,000.00 | 20,000,000.00 | 30,000,000.00 | 50,000,000.00 |
| 023400200100 | Rural Electrification | - | - | - | 90,000,000.00 | 90,000,000.00 |
| 023400300100 | Water Resource & Water Supply | - | - | - | 590,000,000.00 | 590,000,000.00 |
| 0500000000 | SOCIAL SECTOR | 317,012,792.00 | 278,500,000.00 | 595,512,792.00 | 1,532,000,000.00 | 2,127,512,792.00 |
| 0517000000 | DEPARTMENT OF EDUCATION | 135,236,379.00 | 99,200,000.00 | 234,436,379.00 | 100,000,000.00 | 334,436,379.00 |
| 051700100100 | Department of Education | 135,236,379.00 | 99,200,000.00 | 234,436,379.00 | 100,000,000.00 | 334,436,379.00 |
| 0521000000 | DEPARTMENT OF HEALTH CARE | 181,776,413.00 | 179,300,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |
| 052100100100 | Department of Health Care | 181,776,413.00 | 179,300,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235311 - MACHINA 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>4,328,204,342.25</i> | <i>74,478,000.00</i> | <i>8,734,898,590.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 2,100,000.00 | 1,500,000.00 | 2,023,000.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 2,100,000.00 | 1,500,000.00 | 2,023,000.00 |
| 012500100100 | Director of Personnel Management | 2,100,000.00 | 1,500,000.00 | 2,023,000.00 |
| 02000000000 | ECONOMIC SECTOR | 4,325,704,342.25 | 72,438,000.00 | 8,732,425,590.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 9,200,000.00 | 5,928,000.00 | 8,775,066.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 9,200,000.00 | 5,928,000.00 | 8,775,066.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 4,291,504,342.25 | 60,258,000.00 | 8,699,190,274.00 |
| 022000100100 | Department of Finance & Supplies | 4,291,504,342.25 | 60,258,000.00 | 8,699,190,274.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 25,000,000.00 | 6,252,000.00 | 24,460,250.00 |
| 023400100100 | Department of Works | 25,000,000.00 | 6,252,000.00 | 24,460,250.00 |
| 05000000000 | SOCIAL SECTOR | 400,000.00 | 540,000.00 | 450,000.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 400,000.00 | 540,000.00 | 450,000.00 |
| 052100100100 | Department of Health Care | 400,000.00 | 540,000.00 | 450,000.00 |

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235311 - MACHINA 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 | 4,328,204,342.25 | 74,478,000.00 | 8,734,898,590.00 |
| 11 | GOVERNMENT SHARE OF FAAC | 4,209,004,342.25 | - | 8,618,446,173.00 |
| 1101 | GOVERNMENT SHARE OF FAAC | 4,209,004,342.25 | - | 8,618,446,173.00 |
| 110101 | GOVERNMENT SHARE OF STATUTORY ALLOCATION | 1,095,301,129.97 | - | 1,140,856,596.00 |
| 11010101 | Statutory Allocation | 1,010,101,042.08 | - | 1,060,199,646.00 |
| 11010105 | Receipt of Share of State IGR | 85,200,087.90 | - | 80,656,950.00 |
| 110102 | GOVERNMENT SHARE OF VAT | 1,689,401,742.88 | - | 2,385,357,267.00 |
| 11010201 | Share of VAT | 1,689,401,742.88 | - | 2,385,357,267.00 |
| 110103 | OTHER FAAC REVENUES | 1,424,301,469.39 | - | 5,092,232,310.00 |
| 11010302 | Excess Non-Oil | - | - | 411,698,696.00 |
| 11010303 | Exchange Gain | - | - | 627,296,957.00 |
| 11010304 | Ecological Fund | - | - | 636,119,787.00 |
| 11010305 | Electronic Money Transfer Levy (EMTL) | - | - | 445,283,851.00 |
| 11010399 | Other FAAC Distributions | 1,424,301,469.39 | - | 2,971,833,019.00 |
| 12 | INDEPENDENT REVENUE | 119,200,000.00 | 74,478,000.00 | 116,452,417.00 |
| 1201 | TAX REVENUE | 2,800,000.00 | 36,000.00 | 2,609,376.00 |
| 120103 | OTHER TAXES | 2,800,000.00 | 36,000.00 | 2,609,376.00 |
| 12010308 | Livestock Tax | 2,300,000.00 | - | 2,251,376.00 |
| 12010309 | Other Service Taxes | 500,000.00 | 36,000.00 | 358,000.00 |
| 1202 | NON-TAX REVENUE | 116,400,000.00 | 74,442,000.00 | 113,843,041.00 |
| 120201 | LICENCES - GENERAL | 1,800,000.00 | 1,662,000.00 | 1,812,200.00 |
| 12020111 | Bake House Licence | 100,000.00 | 120,000.00 | 100,000.00 |
| 12020113 | Brick Making, etc. Licence | 100,000.00 | 150,000.00 | 90,000.00 |
| 12020115 | Dane Gun Licences | - | - | 10,000.00 |

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|----------------------|---------------------------------------|----------------------|
| 12020116 | Cattle Dealer Licences | 100,000.00 | 60,000.00 | 100,000.00 |
| 12020117 | Dried Fish & Meat Licences | 100,000.00 | 300,000.00 | 100,000.00 |
| 12020121 | Hunting Permits | - | 30,000.00 | 12,000.00 |
| 12020137 | Trade Permit Licences | 200,000.00 | 264,000.00 | 165,000.00 |
| 12020142 | Petty Traders Licences | 200,000.00 | 24,000.00 | 150,000.00 |
| 12020144 | Felling and Trees Licences | 200,000.00 | 36,000.00 | 150,000.00 |
| 12020147 | Photo Studio Licences | - | 6,000.00 | 20,000.00 |
| 12020148 | Welding Machine Licences | 100,000.00 | 120,000.00 | 100,000.00 |
| 12020150 | Blacksmith Workshop Licences | 100,000.00 | 90,000.00 | 50,000.00 |
| 12020151 | Wood Making/Carpentry Workshop Licences | - | 60,000.00 | 30,000.00 |
| 12020159 | Cloth Dyers Licences | - | 18,000.00 | 5,000.00 |
| 12020161 | Building Materials Licences | - | 120,000.00 | 20,000.00 |
| 12020162 | Surface Tank Kerosene Licences | - | 120,000.00 | 5,000.00 |
| 12020163 | Sewing Institute Licences | - | 18,000.00 | 10,000.00 |
| 12020164 | Hair Dressing/Barbing/ Plating/Painting Licences | - | 30,000.00 | 15,000.00 |
| 12020168 | Kiosks Licences | - | 6,000.00 | 40,000.00 |
| 12020172 | Cold Room Licences | 200,000.00 | 18,000.00 | 150,000.00 |
| 12020173 | Motorcycle Permits | 100,000.00 | - | 100,000.00 |
| 12020176 | Squatters Permits | 100,000.00 | - | 100,000.00 |
| 12020177 | Butchers Licences | - | - | 30,000.00 |
| 12020179 | Grinding Mill Licences | 200,000.00 | 42,000.00 | 240,000.00 |
| 12020180 | Photo Copying, Typing Institute Licences | - | 30,000.00 | 20,200.00 |
| 120204 | FEES - GENERAL | 6,500,000.00 | 8,304,000.00 | 6,235,000.00 |
| 12020404 | Trade Union Fees | 100,000.00 | - | 100,000.00 |
| 12020417 | Contractor Registration Fees | 1,200,000.00 | 3,000,000.00 | 1,200,000.00 |
| 12020427 | Tender Fees | 1,200,000.00 | 3,600,000.00 | 1,150,000.00 |
| 12020443 | Birth & Death Registration Fees | 100,000.00 | 120,000.00 | 120,000.00 |
| 12020449 | Business/Trade Operating Fees | - | - | 20,000.00 |
| 12020451 | Timber & Forest Fees | 100,000.00 | 30,000.00 | 50,000.00 |
| 12020460 | Building Plan Approval Fees | 200,000.00 | 60,000.00 | 150,000.00 |
| 12020461 | Title Transfer Fees | 300,000.00 | - | 305,000.00 |
| 12020478 | Workshop Fees | - | 12,000.00 | 20,000.00 |

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|----------------------|---------------------------------------|----------------------|
| 12020486 | Abattoir/Slaughterhouse/Meat Fees | 2,800,000.00 | 1,110,000.00 | 2,650,000.00 |
| 12020488 | Refuse Collection and Disposal Fees | - | 72,000.00 | 40,000.00 |
| 12020490 | Dispensary and Maternity Fees | 100,000.00 | 300,000.00 | 130,000.00 |
| 12020499 | Other Fees | 400,000.00 | - | 300,000.00 |
| 120205 | FINES - GENERAL | 100,000.00 | 150,000.00 | 50,000.00 |
| 12020504 | Impounding of Animal Fines | 100,000.00 | 150,000.00 | 50,000.00 |
| 120206 | SALES - GENERAL | 1,600,000.00 | 900,000.00 | 1,600,000.00 |
| 12020604 | Sales of Stores/Scraps/Unserviceable Items | 100,000.00 | - | 100,000.00 |
| 12020610 | Proceeds from Sales of Goods by Public Auctions | 1,500,000.00 | 900,000.00 | 1,500,000.00 |
| 120207 | EARNINGS - GENERAL | 42,500,000.00 | 18,126,000.00 | 41,555,940.00 |
| 12020702 | Earnings from Laboratory Services | 100,000.00 | - | 100,000.00 |
| 12020711 | Earnings from Commercial/Industrial Activities | 4,200,000.00 | - | 4,120,100.00 |
| 12020722 | Earnings from Cattle Markets | 3,400,000.00 | 4,140,000.00 | 3,281,690.00 |
| 12020724 | Earnings from Markets | 5,600,000.00 | 3,900,000.00 | 5,500,000.00 |
| 12020725 | Earnings from Motor Parks | 5,600,000.00 | 5,160,000.00 | 5,500,000.00 |
| 12020726 | Earnings from Shops and Shopping Centres | 2,900,000.00 | 1,926,000.00 | 2,800,000.00 |
| 12020727 | Earnings from Transport Services (Mass Transits) | 20,700,000.00 | 3,000,000.00 | 20,254,150.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 14,600,000.00 | 13,500,000.00 | 14,250,000.00 |
| 12020801 | Rent on Government Quarters | 2,100,000.00 | 1,500,000.00 | 2,023,000.00 |
| 12020803 | Rent on Government Buildings | 12,500,000.00 | 12,000,000.00 | 12,227,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 7,700,000.00 | 13,800,000.00 | 7,551,100.00 |
| 12020906 | Rents on Government Properties | 5,500,000.00 | 13,800,000.00 | 5,400,000.00 |
| 12020908 | Ground Rent | 2,200,000.00 | - | 2,151,100.00 |
| 120210 | REPAYMENTS - GENERAL | 20,400,000.00 | 18,000,000.00 | 20,000,000.00 |
| 12021011 | Refunds | 20,400,000.00 | 18,000,000.00 | 20,000,000.00 |
| 120211 | INVESTMENT INCOME | 20,800,000.00 | - | 20,388,801.00 |
| 12021103 | Other Investment Income | 20,800,000.00 | - | 20,388,801.00 |
| 120212 | INTEREST EARNED | 400,000.00 | - | 400,000.00 |
| 12021205 | Interest on Housing Loan | 400,000.00 | - | 400,000.00 |

2.C Capital Receipts

Table 6: Capital Receipts by Item

235311 - MACHINA 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

235311 - MACHINA 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>8,734,898,590.00</i> |
| 01 | FEDERATION ACCOUNT | 8,618,446,173.00 |
| 011 | FAAC DIRECT ALLOCATION | 8,618,446,173.00 |
| 01101 | FAAC Direct Allocation | 8,618,446,173.00 |
| 02 | CONSOLIDATED REVENUE FUND | 116,452,417.00 |
| 021 | MAIN ENVELOP | 116,452,417.00 |
| 02101 | Main Envelop - Budgetary Allocation | 116,452,417.00 |

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235311 - MACHINA 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>4,282,628,845.80</i> | <i>746,125,253.57</i> | <i>8,734,898,590.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 819,679,717.80 | 237,451,022.00 | 2,276,164,438.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 39,649,258.00 | 31,949,108.00 | 104,598,106.00 |
| 011100100100 | Office of the Chairman | 39,649,258.00 | 31,949,108.00 | 104,598,106.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 111,644,862.00 | 63,037,143.00 | 129,144,862.00 |
| 011200100100 | The Council | 111,644,862.00 | 63,037,143.00 | 129,144,862.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 632,110,449.00 | 117,307,197.00 | 1,974,446,321.00 |
| 012500100100 | Director of Personnel Management | 174,505,032.00 | 65,082,122.00 | 265,205,032.00 |
| 012500100200 | General Administration Unit | 362,900,000.00 | 15,500,366.00 | 1,539,435,872.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | 5,000,000.00 | - | 20,000,000.00 |
| 012500100900 | Traditional Rulers Unit | 70,005,417.00 | 36,724,709.00 | 99,805,417.00 |
| 012500101000 | Community Development Unit | 19,700,000.00 | - | 50,000,000.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 36,275,148.80 | 25,157,574.00 | 67,975,149.00 |
| 016100100100 | Secretary to the Local Government | 36,275,148.80 | 25,157,574.00 | 67,975,149.00 |
| 02000000000 | ECONOMIC SECTOR | 2,473,336,335.54 | 368,972,255.00 | 4,331,221,360.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 350,712,566.00 | 85,390,395.00 | 667,912,566.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 222,812,566.00 | 76,390,395.00 | 387,912,566.00 |
| 021500100200 | Forestry Development Unit | 24,700,000.00 | 4,000,000.00 | 70,000,000.00 |
| 021500200100 | Livestock & Veterinary | 54,100,000.00 | 5,000,000.00 | 110,000,000.00 |
| 021500300400 | Home Economic and Manufacturing | 49,100,000.00 | - | 100,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 616,949,989.14 | 114,132,463.00 | 1,467,735,014.00 |
| 022000100100 | Department of Finance & Supplies | 616,949,989.14 | 114,132,463.00 | 1,467,735,014.00 |

235311 - MACHINA 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 | 41,552,546.40 | 20,855,684.00 | 89,552,546.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 41,552,546.40 | 20,855,684.00 | 89,552,546.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 1,464,121,234.00 | 148,593,713.00 | 2,106,021,234.00 |
| 023400100100 | Department of Works | 1,004,521,234.00 | 76,365,816.00 | 1,376,021,234.00 |
| 023400100600 | Town Country Planning Unit | 39,400,000.00 | - | 50,000,000.00 |
| 023400200100 | Rural Electrification | 27,700,000.00 | - | 90,000,000.00 |
| 023400300100 | Water Resource & Water Supply | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 989,612,792.46 | 139,701,976.57 | 2,127,512,792.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 051700100100 | Department of Education | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 052100100100 | Department of Health Care | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |

Table 9: Personnel Expenditure by Administrative Classification

235311 - MACHINA 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>1,023,075,784.66</i> | <i>461,205,623.57</i> | <i>1,399,824,632.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 377,979,717.80 | 174,328,656.00 | 464,728,566.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 26,949,258.00 | 15,529,108.00 | 53,698,106.00 |
| 011100100100 | Office of the Chairman | 26,949,258.00 | 15,529,108.00 | 53,698,106.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 101,444,862.00 | 53,007,143.00 | 111,444,862.00 |
| 011200100100 | The Council | 101,444,862.00 | 53,007,143.00 | 111,444,862.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 223,410,449.00 | 90,704,831.00 | 253,410,449.00 |
| 012500100100 | Director of Personnel Management | 158,505,032.00 | 56,252,122.00 | 178,505,032.00 |
| 012500100900 | Traditional Rulers Unit | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 26,175,148.80 | 15,087,574.00 | 46,175,149.00 |
| 016100100100 | Secretary to the Local Government | 26,175,148.80 | 15,087,574.00 | 46,175,149.00 |
| 02000000000 | ECONOMIC SECTOR | 358,083,274.40 | 184,937,991.00 | 618,083,274.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 96,496,928.00 | 50,248,463.00 | 296,496,928.00 |
| 022000100100 | Department of Finance & Supplies | 96,496,928.00 | 50,248,463.00 | 296,496,928.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 31,052,546.40 | 17,313,684.00 | 41,052,546.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 31,052,546.40 | 17,313,684.00 | 41,052,546.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 023400100100 | Department of Works | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 05000000000 | SOCIAL SECTOR | 287,012,792.46 | 101,938,976.57 | 317,012,792.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 051700100100 | Department of Education | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 052100100100 | Department of Health Care | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |

Table 10: Other Recurrent Expenditure by Administrative Classification

235311 - MACHINA 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>796,853,061.14</i> | <i>181,691,000.00</i> | <i>1,868,638,086.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 83,700,000.00 | 47,622,000.00 | 342,000,000.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 12,700,000.00 | 16,420,000.00 | 50,900,000.00 |
| 011100100100 | Office of the Chairman | 12,700,000.00 | 16,420,000.00 | 50,900,000.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 10,200,000.00 | 10,030,000.00 | 17,700,000.00 |
| 011200100100 | The Council | 10,200,000.00 | 10,030,000.00 | 17,700,000.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 50,700,000.00 | 11,102,000.00 | 251,600,000.00 |
| 012500100100 | Director of Personnel Management | 16,000,000.00 | 8,830,000.00 | 26,700,000.00 |
| 012500100200 | General Administration Unit | 9,900,000.00 | - | 150,000,000.00 |
| 012500100900 | Traditional Rulers Unit | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 012500101000 | Community Development Unit | 19,700,000.00 | - | 50,000,000.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 10,100,000.00 | 10,070,000.00 | 21,800,000.00 |
| 016100100100 | Secretary to the Local Government | 10,100,000.00 | 10,070,000.00 | 21,800,000.00 |
| 02000000000 | ECONOMIC SECTOR | 547,053,061.14 | 96,306,000.00 | 1,248,138,086.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 114,500,000.00 | 15,880,000.00 | 272,100,000.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 70,200,000.00 | 6,880,000.00 | 167,100,000.00 |
| 021500100200 | Forestry Development Unit | 14,800,000.00 | 4,000,000.00 | 45,000,000.00 |
| 021500200100 | Livestock & Veterinary | 29,500,000.00 | 5,000,000.00 | 60,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 412,353,061.14 | 63,884,000.00 | 881,238,086.00 |
| 022000100100 | Department of Finance & Supplies | 412,353,061.14 | 63,884,000.00 | 881,238,086.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 5,100,000.00 | 3,542,000.00 | 23,500,000.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 5,100,000.00 | 3,542,000.00 | 23,500,000.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |
| 023400100100 | Department of Works | 15,100,000.00 | 13,000,000.00 | 51,300,000.00 |
| 023400100600 | Town Country Planning Unit | - | - | 20,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 166,100,000.00 | 37,763,000.00 | 278,500,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 051700100100 | Department of Education | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 052100100100 | Department of Health Care | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |

Table 11: Capital Expenditure by Administrative Classification

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|--------------------|--|-------------------------|---------------------------------------|-------------------------|
| | Total Capital Expenditure | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| 01000000000 | ADMINISTRATION SECTOR | 358,000,000.00 | 15,500,366.00 | 1,469,435,872.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 358,000,000.00 | 15,500,366.00 | 1,469,435,872.00 |
| 012500100100 | Director of Personnel Management | - | - | 60,000,000.00 |
| 012500100200 | General Administration Unit | 353,000,000.00 | 15,500,366.00 | 1,389,435,872.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | 5,000,000.00 | - | 20,000,000.00 |
| 02000000000 | ECONOMIC SECTOR | 1,568,200,000.00 | 87,728,264.00 | 2,465,000,000.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 100,400,000.00 | - | 240,000,000.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 16,800,000.00 | - | 65,000,000.00 |
| 021500100200 | Forestry Development Unit | 9,900,000.00 | - | 25,000,000.00 |
| 021500200100 | Livestock & Veterinary | 24,600,000.00 | - | 50,000,000.00 |
| 021500300400 | Home Economic and Manufacturing | 49,100,000.00 | - | 100,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 108,100,000.00 | - | 290,000,000.00 |
| 022000100100 | Department of Finance & Supplies | 108,100,000.00 | - | 290,000,000.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 5,400,000.00 | - | 25,000,000.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 5,400,000.00 | - | 25,000,000.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 1,354,300,000.00 | 87,728,264.00 | 1,910,000,000.00 |
| 023400100100 | Department of Works | 894,700,000.00 | 15,500,367.00 | 1,200,000,000.00 |
| 023400100600 | Town Country Planning Unit | 39,400,000.00 | - | 30,000,000.00 |
| 023400200100 | Rural Electrification | 27,700,000.00 | - | 90,000,000.00 |
| 023400300100 | Water Resource & Water Supply | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 536,500,000.00 | - | 1,532,000,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | - | - | 100,000,000.00 |
| 051700100100 | Department of Education | - | - | 100,000,000.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 536,500,000.00 | - | 1,432,000,000.00 |
| 052100100100 | Department of Health Care | 536,500,000.00 | - | 1,432,000,000.00 |

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|-------------------------|---------------------------------------|-------------------------|
| 2 | EXPENDITURES | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |
| 21 | PERSONNEL COSTS | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 2101 | SALARY | 1,023,075,784.66 | 461,205,623.57 | 1,209,824,632.00 |
| 210101 | SALARIES AND WAGES | 1,023,075,784.66 | 461,205,623.57 | 1,209,824,632.00 |
| 21010101 | Consolidated Salary | 1,023,075,784.66 | 461,205,623.57 | 1,209,824,632.00 |
| 2103 | SOCIAL BENEFITS | - | - | 190,000,000.00 |
| 210301 | SOCIAL BENEFITS | - | - | 190,000,000.00 |
| 21030101 | Gratuity | - | - | 90,000,000.00 |
| 21030102 | Pension | - | - | 100,000,000.00 |
| 22 | OTHER RECURRENT COSTS | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| 2202 | OVERHEAD COSTS | 712,053,061.14 | 180,491,000.00 | 1,676,638,086.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 21,300,000.00 | 20,680,000.00 | 65,300,000.00 |
| 22020101 | Local Transport & Traveling - Training | 16,300,000.00 | 20,680,000.00 | 45,300,000.00 |
| 22020102 | Local Transport & Traveling - Others | 5,000,000.00 | - | 20,000,000.00 |
| 220202 | UTILITIES - GENERAL | 8,400,000.00 | 5,661,000.00 | 17,000,000.00 |
| 22020201 | Electricity Charges | 200,000.00 | 180,000.00 | 400,000.00 |
| 22020202 | Telephone Charges | 3,000,000.00 | 1,143,000.00 | 6,000,000.00 |
| 22020211 | Other Utility Charges | 5,200,000.00 | 4,338,000.00 | 10,600,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 175,500,000.00 | 38,444,000.00 | 351,600,000.00 |
| 22020301 | Office Stationaries/Computer Consumables | 13,500,000.00 | 12,594,000.00 | 32,600,000.00 |
| 22020305 | Printing of Non-Security Documents | 11,100,000.00 | 5,650,000.00 | 24,500,000.00 |
| 22020307 | Drugs/Laboratory/Medical Supplies | 59,800,000.00 | 15,000,000.00 | 217,000,000.00 |
| 22020310 | Teaching Aids/Instruction Materials | 75,500,000.00 | - | 30,000,000.00 |
| 22020311 | Food Stuff/Catering Materials Supplies | 800,000.00 | 1,200,000.00 | 2,500,000.00 |
| 22020314 | Procurement of Seeds & Seedlings | 14,800,000.00 | 4,000,000.00 | 45,000,000.00 |

235311 - MACHINA 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 | 77,000,000.00 | 31,348,000.00 | 144,600,000.00 |
| 22020401 | Maintenance of Motor Vehicle | 49,400,000.00 | 2,100,000.00 | 62,500,000.00 |
| 22020402 | Maintenance of Office Furniture | 12,400,000.00 | 9,068,000.00 | 32,000,000.00 |
| 22020403 | Maintenance of Office Building/Residential Qtrs | 13,300,000.00 | 18,580,000.00 | 45,500,000.00 |
| 22020404 | Maintenance of Office/IT Equipments | 500,000.00 | - | 500,000.00 |
| 22020405 | Maintenance of Plants/Generators | 500,000.00 | 1,200,000.00 | 1,500,000.00 |
| 22020406 | Other Maintenance Services | 400,000.00 | 400,000.00 | 1,000,000.00 |
| 22020410 | Maintenance of Street Lightings | 500,000.00 | - | 1,600,000.00 |
| 220205 | TRAINING- GENERAL | 16,500,000.00 | 4,364,000.00 | 62,800,000.00 |
| 22020501 | Local Training | 16,500,000.00 | 4,364,000.00 | 62,800,000.00 |
| 220206 | OTHER SERVICES- GENERAL | - | - | 20,000,000.00 |
| 22020605 | Cleaning & Fumigation Services | - | - | 20,000,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 9,700,000.00 | 5,250,000.00 | 17,400,000.00 |
| 22020701 | Financial Consulting | 1,900,000.00 | 720,000.00 | 3,400,000.00 |
| 22020702 | Information Technology Consulting | 1,000,000.00 | 960,000.00 | 2,000,000.00 |
| 22020704 | Engineering Services | 300,000.00 | 750,000.00 | 1,000,000.00 |
| 22020706 | Surveying Services | 6,500,000.00 | 2,820,000.00 | 11,000,000.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 1,200,000.00 | 300,000.00 | 2,100,000.00 |
| 22020901 | Bank Charges (other than Interest) | 1,200,000.00 | 300,000.00 | 2,100,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 402,453,061.14 | 74,444,000.00 | 995,838,086.00 |
| 22021001 | Refreshment & Meals | 6,200,000.00 | 7,336,000.00 | 19,200,000.00 |
| 22021007 | Welfare Packages | 6,900,000.00 | 3,468,000.00 | 16,000,000.00 |
| 22021008 | Subscriptions to Professional Bodies | 1,000,000.00 | 300,000.00 | 2,000,000.00 |
| 22021017 | Tuition, Registration & Exam Fees | 39,300,000.00 | 13,340,000.00 | 150,000,000.00 |
| 22021041 | Miscellaneous/Contingency | 349,053,061.14 | 50,000,000.00 | 808,638,086.00 |
| 2204 | GRANTS & OTHER CONTRIBUTIONS- GENERAL | 74,900,000.00 | 1,200,000.00 | 162,000,000.00 |
| 220401 | LOCAL GRANTS & CONTRIBUTIONS | 74,900,000.00 | 1,200,000.00 | 162,000,000.00 |
| 22040101 | Grants to Other Governments | 11,000,000.00 | 1,200,000.00 | 22,000,000.00 |
| 22040109 | Grants to Communities/NGOs | 63,900,000.00 | - | 140,000,000.00 |
| 2205 | SUBSIDIES GENERAL | 9,900,000.00 | - | 30,000,000.00 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 9,900,000.00 | - | 30,000,000.00 |
| 22050106 | Agricultural Inputs Subsidy | 9,900,000.00 | - | 30,000,000.00 |

235311 - MACHINA 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>2,462,700,000.00</i> | <i>103,228,630.00</i> | <i>5,466,435,872.00</i> |
| 2301 | <i>FIXED ASSET PURCHASED</i> | <i>329,600,000.00</i> | <i>23,000,000.00</i> | <i>670,000,000.00</i> |
| 230101 | <i>PURCHASE OF FIXED ASSET- GENERAL</i> | <i>329,600,000.00</i> | <i>23,000,000.00</i> | <i>670,000,000.00</i> |
| 23010101 | Purchase / Acquisition of Land | 29,500,000.00 | - | 30,000,000.00 |
| 23010105 | Purchase of Motor Vehicles | 49,100,000.00 | - | 240,000,000.00 |
| 23010108 | Purchase of Buses | 44,200,000.00 | - | 60,000,000.00 |
| 23010112 | Purchase of Office Furniture and Fittings | 14,800,000.00 | - | 50,000,000.00 |
| 23010113 | Purchase of Computers and Accessories | 5,400,000.00 | - | 25,000,000.00 |
| 23010126 | Purchase of Sporting / Gaming Equipment | 5,000,000.00 | - | 20,000,000.00 |
| 23010127 | Purchase of Agricultural Equipment | 14,800,000.00 | - | 45,000,000.00 |
| 23010129 | Purchase of Industrial Equipment | 49,100,000.00 | - | 100,000,000.00 |
| 23010147 | Purchase of Spare Parts/Tools | 117,700,000.00 | 23,000,000.00 | 100,000,000.00 |
| 2302 | <i>CONSTRUCTION/ PROVISION</i> | <i>1,755,700,000.00</i> | <i>59,728,264.00</i> | <i>3,360,435,872.00</i> |
| 230201 | <i>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER</i> | <i>1,755,700,000.00</i> | <i>59,728,264.00</i> | <i>3,360,435,872.00</i> |
| 23020102 | Construction/ Provision of Residential Buildings | 120,600,000.00 | - | 730,334,689.00 |
| 23020103 | Construction/ Provision of Electricity | 19,700,000.00 | - | 70,000,000.00 |
| 23020105 | Construction/ Provision of Water Facilities | 98,100,000.00 | 44,227,897.00 | 190,000,000.00 |
| 23020106 | Construction/ Provision of Hospitals / Health Centres | 103,900,000.00 | - | 400,000,000.00 |
| 23020114 | Construction/ Provision of Roads & Bridges | 835,800,000.00 | - | 1,100,000,000.00 |
| 23020116 | Construction/ Provision of Waterways | 49,100,000.00 | - | 200,000,000.00 |
| 23020118 | Construction/ Provision of Infrastructure | 119,800,000.00 | - | 70,033,728.00 |
| 23020124 | Construction/ Provision of Market Stalls/Parks | 49,100,000.00 | - | 200,000,000.00 |
| 23020128 | Construction/ Provision of Other Buildings | 266,200,000.00 | - | 50,000,000.00 |
| 23020133 | Construction/ Provision of Drainage Channels | 68,800,000.00 | 15,500,367.00 | 100,000,000.00 |
| 23020135 | Construction/ Provision of Perimeter Wall Fence | - | - | 200,067,455.00 |
| 23020136 | Construction/ Provision of Abattoirs | 24,600,000.00 | - | 50,000,000.00 |
| 2303 | <i>REHABILITATION/ REPAIRS</i> | <i>357,600,000.00</i> | <i>20,500,366.00</i> | <i>1,361,000,000.00</i> |
| 230301 | <i>REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERA</i> | <i>357,600,000.00</i> | <i>20,500,366.00</i> | <i>1,361,000,000.00</i> |
| 23030101 | Rehabilitation/ Repairs of Residential Building | - | - | 319,000,000.00 |
| 23030104 | Rehabilitation/ Repairs of Water Facilities | 117,700,000.00 | 5,000,000.00 | 50,000,000.00 |
| 23030105 | Rehabilitation/ Repairs of Hospitals / Health Centres | 117,300,000.00 | - | 452,000,000.00 |

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|-----------------------------|--|-----------------------------|
| 23030121 | Rehabilitation/ Repairs of Office Buildings | 120,600,000.00 | 15,500,366.00 | 520,000,000.00 |
| 23030131 | Rehabilitation/ Repairs of Heavy-Duty Plants & Machinery | 2,000,000.00 | - | 20,000,000.00 |
| 2304 | <i>PRESERVATION OF THE ENVIRONMENT</i> | <i>19,800,000.00</i> | <i>-</i> | <i>75,000,000.00</i> |
| 230401 | PRESERVATION OF THE ENVIRONMENT- GENERAL | 19,800,000.00 | - | 75,000,000.00 |
| 23040101 | Tree Planting | 9,900,000.00 | - | 25,000,000.00 |
| 23040105 | Water Pollution Prevention & Control | 9,900,000.00 | - | 50,000,000.00 |

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235311 - MACHINA 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>4,282,628,845.80</i> | <i>746,125,253.57</i> | <i>8,734,898,590.00</i> |
| 701 | GENERAL PUBLIC SERVICES | 1,383,476,836.34 | 335,714,460.00 | 3,473,646,581.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 768,244,109.14 | 209,118,714.00 | 1,511,477,982.00 |
| 70111 | Executive and Legislative Organs | 151,294,120.00 | 94,986,251.00 | 233,742,968.00 |
| 70112 | Financial and Fiscal Affairs | 616,949,989.14 | 114,132,463.00 | 1,277,735,014.00 |
| 7013 | GENERAL SERVICES | 615,232,727.20 | 126,595,746.00 | 1,962,168,599.00 |
| 70131 | General Personnel Services | 537,405,032.00 | 80,582,488.00 | 1,804,640,904.00 |
| 70132 | Overall Planning and Statistical Services | 41,552,546.40 | 20,855,684.00 | 89,552,546.00 |
| 70133 | Other General Services | 36,275,148.80 | 25,157,574.00 | 67,975,149.00 |
| 704 | ECONOMIC AFFAIRS | 1,422,333,800.00 | 161,756,211.00 | 2,183,933,800.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 350,712,566.00 | 85,390,395.00 | 667,912,566.00 |
| 70421 | Agriculture | 326,012,566.00 | 81,390,395.00 | 597,912,566.00 |
| 70422 | Forestry | 24,700,000.00 | 4,000,000.00 | 70,000,000.00 |
| 7043 | FUEL AND ENERGY | 27,700,000.00 | - | 90,000,000.00 |
| 70435 | Electricity | 27,700,000.00 | - | 90,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 1,043,921,234.00 | 76,365,816.00 | 1,426,021,234.00 |
| 70443 | Construction | 1,043,921,234.00 | 76,365,816.00 | 1,426,021,234.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 412,200,000.00 | 72,227,897.00 | 640,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 19,700,000.00 | - | 50,000,000.00 |
| 70621 | Community Development | 19,700,000.00 | - | 50,000,000.00 |
| 7063 | WATER SUPPLY | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 70631 | Water Supply | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 707 | HEALTH | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 7074 | PUBLIC HEALTH SERVICES | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 70741 | Public Health Services | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |

235311 - MACHINA 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 | 75,005,417.00 | 36,724,709.00 | 119,805,417.00 |
| 7082 | CULTURAL SERVICES | 70,005,417.00 | 36,724,709.00 | 99,805,417.00 |
| 70821 | Cultural Services | 70,005,417.00 | 36,724,709.00 | 99,805,417.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 5,000,000.00 | - | 20,000,000.00 |
| 70861 | Recreation, Culture and Religion N.E.C. | 5,000,000.00 | - | 20,000,000.00 |
| 709 | EDUCATION | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 70912 | Primary Education | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 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

235311 - MACHINA 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 | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 701 | GENERAL PUBLIC SERVICES | 440,623,775.20 | 207,438,094.00 | 537,372,623.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 224,891,048.00 | 118,784,714.00 | 271,639,896.00 |
| 70111 | Executive and Legislative Organs | 128,394,120.00 | 68,536,251.00 | 165,142,968.00 |
| 70112 | Financial and Fiscal Affairs | 96,496,928.00 | 50,248,463.00 | 106,496,928.00 |
| 7013 | GENERAL SERVICES | 215,732,727.20 | 88,653,380.00 | 265,732,727.00 |
| 70131 | General Personnel Services | 158,505,032.00 | 56,252,122.00 | 178,505,032.00 |
| 70132 | Overall Planning and Statistical Services | 31,052,546.40 | 17,313,684.00 | 41,052,546.00 |
| 70133 | Other General Services | 26,175,148.80 | 15,087,574.00 | 46,175,149.00 |
| 704 | ECONOMIC AFFAIRS | 230,533,800.00 | 117,375,844.00 | 280,533,800.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 70421 | Agriculture | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 70443 | Construction | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 707 | HEALTH | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 7074 | PUBLIC HEALTH SERVICES | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 70741 | Public Health Services | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 7082 | CULTURAL SERVICES | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 70821 | Cultural Services | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 709 | EDUCATION | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 70912 | Primary Education | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 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

235311 - MACHINA 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>796,853,061.14</i> | <i>181,691,000.00</i> | <i>1,868,638,086.00</i> |
| 701 | GENERAL PUBLIC SERVICES | 476,353,061.14 | 112,776,000.00 | 1,171,838,086.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 435,253,061.14 | 90,334,000.00 | 949,838,086.00 |
| 70111 | Executive and Legislative Organs | 22,900,000.00 | 26,450,000.00 | 68,600,000.00 |
| 70112 | Financial and Fiscal Affairs | 412,353,061.14 | 63,884,000.00 | 881,238,086.00 |
| 7013 | GENERAL SERVICES | 41,100,000.00 | 22,442,000.00 | 222,000,000.00 |
| 70131 | General Personnel Services | 25,900,000.00 | 8,830,000.00 | 176,700,000.00 |
| 70132 | Overall Planning and Statistical Services | 5,100,000.00 | 3,542,000.00 | 23,500,000.00 |
| 70133 | Other General Services | 10,100,000.00 | 10,070,000.00 | 21,800,000.00 |
| 704 | ECONOMIC AFFAIRS | 129,600,000.00 | 28,880,000.00 | 343,400,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 114,500,000.00 | 15,880,000.00 | 272,100,000.00 |
| 70421 | Agriculture | 99,700,000.00 | 11,880,000.00 | 227,100,000.00 |
| 70422 | Forestry | 14,800,000.00 | 4,000,000.00 | 45,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |
| 70443 | Construction | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 19,700,000.00 | - | 50,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 19,700,000.00 | - | 50,000,000.00 |
| 70621 | Community Development | 19,700,000.00 | - | 50,000,000.00 |
| 707 | HEALTH | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 70741 | Public Health Services | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 7082 | CULTURAL SERVICES | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 70821 | Cultural Services | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 709 | EDUCATION | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 70912 | Primary Education | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |

Table 16: Capital Expenditure by Functional Classification

235311 - MACHINA 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>2,462,700,000.00</i> | <i>103,228,630.00</i> | <i>5,466,435,872.00</i> |
| 701 | GENERAL PUBLIC SERVICES | 466,500,000.00 | 15,500,366.00 | 1,764,435,872.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 108,100,000.00 | - | 290,000,000.00 |
| 70112 | Financial and Fiscal Affairs | 108,100,000.00 | - | 290,000,000.00 |
| 7013 | GENERAL SERVICES | 358,400,000.00 | 15,500,366.00 | 1,474,435,872.00 |
| 70131 | General Personnel Services | 353,000,000.00 | 15,500,366.00 | 1,449,435,872.00 |
| 70132 | Overall Planning and Statistical Services | 5,400,000.00 | - | 25,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 1,062,200,000.00 | 15,500,367.00 | 1,560,000,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 100,400,000.00 | - | 240,000,000.00 |
| 70421 | Agriculture | 90,500,000.00 | - | 215,000,000.00 |
| 70422 | Forestry | 9,900,000.00 | - | 25,000,000.00 |
| 7043 | FUEL AND ENERGY | 27,700,000.00 | - | 90,000,000.00 |
| 70435 | Electricity | 27,700,000.00 | - | 90,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 934,100,000.00 | 15,500,367.00 | 1,230,000,000.00 |
| 70443 | Construction | 934,100,000.00 | 15,500,367.00 | 1,230,000,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 7063 | WATER SUPPLY | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 70631 | Water Supply | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 707 | HEALTH | 536,500,000.00 | - | 1,432,000,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 536,500,000.00 | - | 1,432,000,000.00 |
| 70741 | Public Health Services | 536,500,000.00 | - | 1,432,000,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 5,000,000.00 | - | 20,000,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 5,000,000.00 | - | 20,000,000.00 |
| 70861 | Recreation, Culture and Religion N.E.C. | 5,000,000.00 | - | 20,000,000.00 |
| 709 | EDUCATION | - | - | 100,000,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | - | - | 100,000,000.00 |
| 70912 | Primary Education | - | - | 100,000,000.00 |

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235311 - MACHINA 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 | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |
| 2353 | YOBE NORTH | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |
| 235311 | MACHINA | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |
| 23531108 | Machina-Kwari | 1,547,600,000.00 | 31,000,733.00 | 3,281,334,689.00 |
| 23531109 | Maskandare | 111,800,000.00 | - | 50,033,728.00 |
| 23531110 | Taganama | 117,700,000.00 | 5,000,000.00 | 50,000,000.00 |
| 23531197 | Machina - LG Wide | 2,385,528,845.80 | 710,124,520.57 | 5,323,530,173.00 |
| 23531198 | Machina - Outside LG but within Yobe State | 120,000,000.00 | - | 30,000,000.00 |

Table 18: Personnel Expenditure by Location Classification

235311 - MACHINA 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 | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 2353 | YOBE NORTH | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 235311 | MACHINA | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 23531197 | Machina - LG Wide | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |

Table 19: Other Recurrent Expenditure by Location Classification

235311 - MACHINA 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 | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| 2353 | YOBE NORTH | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| 235311 | MACHINA | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| 23531197 | Machina - LG Wide | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |

Table 20: Capital Expenditure by Location Classification

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|-------------------------|---------------------------------------|-------------------------|
| 235 | YOBE STATE | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| 2353 | YOBE NORTH | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| 235311 | MACHINA | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| 23531108 | Machina-Kwari | 1,547,600,000.00 | 31,000,733.00 | 3,281,334,689.00 |
| 23531109 | Maskandare | 111,800,000.00 | - | 50,033,728.00 |
| 23531110 | Taganama | 117,700,000.00 | 5,000,000.00 | 50,000,000.00 |
| 23531197 | Machina - LG Wide | 565,600,000.00 | 67,227,897.00 | 2,055,067,455.00 |
| 23531198 | Machina - Outside LG but within Yobe State | 120,000,000.00 | - | 30,000,000.00 |

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

| 235311 - MACHINA 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 | 4,282,628,845.80 | 746,125,253.57 | 8,734,898,590.00 |
| 01 | AGRICULTURE | 350,712,566.00 | 85,390,395.00 | 667,912,566.00 |
| 0101 | Effective governance of the Agriculture Sector | 222,812,566.00 | 76,390,395.00 | 387,912,566.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 222,812,566.00 | 76,390,395.00 | 387,912,566.00 |
| 0102 | Development of the livestock value chain | 54,100,000.00 | 5,000,000.00 | 110,000,000.00 |
| 010202 | Meat processing and marketing | 24,600,000.00 | - | 50,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | 29,500,000.00 | 5,000,000.00 | 60,000,000.00 |
| 0103 | Enhancement of food production and productivity | 49,100,000.00 | - | 100,000,000.00 |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversifi | 49,100,000.00 | - | 100,000,000.00 |
| 0106 | Promotion of forest resource conservation and preserva | 24,700,000.00 | 4,000,000.00 | 70,000,000.00 |
| 010601 | Forest regeneration and conservation | 24,700,000.00 | 4,000,000.00 | 70,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 75,005,417.00 | 36,724,709.00 | 119,805,417.00 |
| 0210 | Societal Re-orientation - General | 75,005,417.00 | 36,724,709.00 | 119,805,417.00 |
| 021001 | Societal Re-orientation - General | 75,005,417.00 | 36,724,709.00 | 119,805,417.00 |
| 04 | HEALTH | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 0403 | Enhancement of the delivery of Essential Package of Hea | 519,176,413.00 | 71,910,468.00 | 941,076,413.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 519,176,413.00 | 71,910,468.00 | 941,076,413.00 |
| 0405 | Provision of adequate and modern health infrastructure | 221,200,000.00 | - | 852,000,000.00 |
| 040501 | Functional Health Facilities | 221,200,000.00 | - | 852,000,000.00 |
| 05 | EDUCATION | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 0502 | Increase in access, retention, and completion rate at all | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 06 | HOUSING AND URBAN DEVELOPMENT | 19,700,000.00 | - | 50,000,000.00 |
| 0610 | Housing and Urban Development - General | 19,700,000.00 | - | 50,000,000.00 |
| 061001 | Housing and Urban Development - General | 19,700,000.00 | - | 50,000,000.00 |

235311 - MACHINA 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 |
|-------------|--|-----------------------------|--|-----------------------------|
| 10 | WATER RESOURCES AND RURAL DEVELOPMENT | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 1,383,476,836.34 | 335,714,460.00 | 3,473,646,581.00 |
| 1310 | Reform of Government and Governance - General | 1,383,476,836.34 | 335,714,460.00 | 3,473,646,581.00 |
| 131001 | Reform of Government and Governance - General | 1,383,476,836.34 | 335,714,460.00 | 3,473,646,581.00 |
| 14 | POWER | 27,700,000.00 | - | 90,000,000.00 |
| 1410 | Power - General | 27,700,000.00 | - | 90,000,000.00 |
| 141001 | Power - General | 27,700,000.00 | - | 90,000,000.00 |
| 17 | ROAD | 1,043,921,234.00 | 76,365,816.00 | 1,426,021,234.00 |
| 1710 | Road - General | 1,043,921,234.00 | 76,365,816.00 | 1,426,021,234.00 |
| 171001 | Road - General | 1,043,921,234.00 | 76,365,816.00 | 1,426,021,234.00 |
| 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

235311 - MACHINA 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 | 1,023,075,784.66 | 461,205,623.57 | 1,399,824,632.00 |
| 01 | AGRICULTURE | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 0101 | Effective governance of the Agriculture Sector | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 135,812,566.00 | 69,510,395.00 | 155,812,566.00 |
| 02 | SOCIETAL RE-ORIENTATION | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 0210 | Societal Re-orientation - General | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 021001 | Societal Re-orientation - General | 64,905,417.00 | 34,452,709.00 | 74,905,417.00 |
| 04 | HEALTH | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 05 | EDUCATION | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 0502 | Increase in access, retention, and completion rate at all levels of education | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 125,236,379.46 | 48,718,508.57 | 135,236,379.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 440,623,775.20 | 207,438,094.00 | 537,372,623.00 |
| 1310 | Reform of Government and Governance - General | 440,623,775.20 | 207,438,094.00 | 537,372,623.00 |
| 131001 | Reform of Government and Governance - General | 440,623,775.20 | 207,438,094.00 | 537,372,623.00 |
| 17 | ROAD | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 1710 | Road - General | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 171001 | Road - General | 94,721,234.00 | 47,865,449.00 | 124,721,234.00 |
| 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

235311 - MACHINA 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 | 796,853,061.14 | 181,691,000.00 | 1,868,638,086.00 |
| 01 | AGRICULTURE | 114,500,000.00 | 15,880,000.00 | 272,100,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 70,200,000.00 | 6,880,000.00 | 167,100,000.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 70,200,000.00 | 6,880,000.00 | 167,100,000.00 |
| 0102 | Development of the livestock value chain | 29,500,000.00 | 5,000,000.00 | 60,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | 29,500,000.00 | 5,000,000.00 | 60,000,000.00 |
| 0106 | Promotion of forest resource conservation and preservation | 14,800,000.00 | 4,000,000.00 | 45,000,000.00 |
| 010601 | Forest regeneration and conservation | 14,800,000.00 | 4,000,000.00 | 45,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 0210 | Societal Re-orientation - General | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 021001 | Societal Re-orientation - General | 5,100,000.00 | 2,272,000.00 | 24,900,000.00 |
| 04 | HEALTH | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 05 | EDUCATION | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 0502 | Increase in access, retention, and completion rate at all levels of education | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 06 | HOUSING AND URBAN DEVELOPMENT | 19,700,000.00 | - | 50,000,000.00 |
| 0610 | Housing and Urban Development - General | 19,700,000.00 | - | 50,000,000.00 |
| 061001 | Housing and Urban Development - General | 19,700,000.00 | - | 50,000,000.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 476,353,061.14 | 112,776,000.00 | 1,171,838,086.00 |
| 1310 | Reform of Government and Governance - General | 476,353,061.14 | 112,776,000.00 | 1,171,838,086.00 |
| 131001 | Reform of Government and Governance - General | 476,353,061.14 | 112,776,000.00 | 1,171,838,086.00 |
| 17 | ROAD | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |
| 1710 | Road - General | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |
| 171001 | Road - General | 15,100,000.00 | 13,000,000.00 | 71,300,000.00 |

Table 24: Capital Expenditure by Programme Classification

| 235311 - MACHINA 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 | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| 01 | AGRICULTURE | 100,400,000.00 | - | 240,000,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 16,800,000.00 | - | 65,000,000.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 16,800,000.00 | - | 65,000,000.00 |
| 0102 | Development of the livestock value chain | 24,600,000.00 | - | 50,000,000.00 |
| 010202 | Meat processing and marketing | 24,600,000.00 | - | 50,000,000.00 |
| 0103 | Enhancement of food production and productivity | 49,100,000.00 | - | 100,000,000.00 |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversifi | 49,100,000.00 | - | 100,000,000.00 |
| 0106 | Promotion of forest resource conservation and preserva | 9,900,000.00 | - | 25,000,000.00 |
| 010601 | Forest regeneration and conservation | 9,900,000.00 | - | 25,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 5,000,000.00 | - | 20,000,000.00 |
| 0210 | Societal Re-orientation - General | 5,000,000.00 | - | 20,000,000.00 |
| 021001 | Societal Re-orientation - General | 5,000,000.00 | - | 20,000,000.00 |
| 04 | HEALTH | 536,500,000.00 | - | 1,432,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Hea | 315,300,000.00 | - | 580,000,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 315,300,000.00 | - | 580,000,000.00 |
| 0405 | Provision of adequate and modern health infrastructure | 221,200,000.00 | - | 852,000,000.00 |
| 040501 | Functional Health Facilities | 221,200,000.00 | - | 852,000,000.00 |
| 05 | EDUCATION | - | - | 100,000,000.00 |
| 0502 | Increase in access, retention, and completion rate at all | - | - | 100,000,000.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | - | - | 100,000,000.00 |
| 10 | WATER RESOURCES AND RURAL DEVELOPMENT | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | 392,500,000.00 | 72,227,897.00 | 590,000,000.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 466,500,000.00 | 15,500,366.00 | 1,764,435,872.00 |
| 1310 | Reform of Government and Governance - General | 466,500,000.00 | 15,500,366.00 | 1,764,435,872.00 |
| 131001 | Reform of Government and Governance - General | 466,500,000.00 | 15,500,366.00 | 1,764,435,872.00 |

235311 - MACHINA 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 |
|-------------|------------------------|-----------------------------|--|-----------------------------|
| 14 | POWER | 27,700,000.00 | - | 90,000,000.00 |
| 1410 | Power - General | 27,700,000.00 | - | 90,000,000.00 |
| 141001 | Power - General | 27,700,000.00 | - | 90,000,000.00 |
| 17 | ROAD | 934,100,000.00 | 15,500,367.00 | 1,230,000,000.00 |
| 1710 | Road - General | 934,100,000.00 | 15,500,367.00 | 1,230,000,000.00 |
| 171001 | Road - General | 934,100,000.00 | 15,500,367.00 | 1,230,000,000.00 |

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235311 - MACHINA Local Government, Yobe State - 2026 Budget: Capital Projects

| e | 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 |
|--|------------------|--|--|--|--|-------------------------|---------------------------------------|-------------------------|
| Expenditure | | | | | | 2,462,700,000.00 | 103,228,630.00 | 5,466,435,872.00 |
| Purchase of a utility vehicle for the Local Government Sanitation Committee | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23010105 - Purchase of Motor Vehicles | 70131 - General Personnel Services | 23531197 - Machina - LG Wide | - | - | 60,000,000.00 |
| Furnishing of Guest House and Government Lodge Machina | 13 - REFORM OF | 012500100200 - General Administration Unit | 23010112 - Purchase of Office Furniture and | 70131 - General Personnel Services | 23531108 - Machina-Kwari | - | - | 20,000,000.00 |
| Construction of Hostel to Machina Local Government Students Studying in YSU Damaturu | 13 - REFORM OF | 012500100200 - General Administration Unit | 23020102 - Construction/ Provision of Resid | 70131 - General Personnel Services | 23531198 - Machina - Outside LG but wi | 120,000,000.00 | - | 30,000,000.00 |
| Completion of the Emirate Council Residential House and all logistics of the Emirate | 13 - REFORM OF | 012500100200 - General Administration Unit | 23020102 - Construction/ Provision of Resid | 70131 - General Personnel Services | 23531108 - Machina-Kwari | 600,000.00 | - | 350,334,689.00 |
| Construction of Juma'a Mosque at Rallu Gari & Kangarwa | 13 - REFORM OF | 012500100200 - General Administration Unit | 23020118 - Construction/ Provision of Infras | 70131 - General Personnel Services | 23531109 - Maskandare | 111,800,000.00 | - | 50,033,728.00 |
| Fencing of Grave Yards in the following towns: Falimaram, Dole and Damal, Machina | 13 - REFORM OF | 012500100200 - General Administration Unit | 23020135 - Construction/ Provision of Perim | 70131 - General Personnel Services | 23531197 - Machina - LG Wide | - | - | 100,067,455.00 |
| Renovation of govt lodge, 5no. Of quarters at dolen Machina (269m), Machina Local G | 13 - REFORM OF | 012500100200 - General Administration Unit | 23030101 - Rehabilitation/ Repairs of Resid | 70131 - General Personnel Services | 23531108 - Machina-Kwari | - | - | 319,000,000.00 |
| General renovation of Local Government Secretariat | 13 - REFORM OF | 012500100200 - General Administration Unit | 23030121 - Rehabilitation/ Repairs of Office | 70131 - General Personnel Services | 23531108 - Machina-Kwari | 120,600,000.00 | 15,500,366.00 | 520,000,000.00 |
| Purchase of Sport Equipment | 02 - SOCIETAL RE | 012500100700 - Social Development, Youth, Sports and | 23010126 - Purchase of Sporting / Gaming E | 70861 - Recreation, Culture and Religio | 23531197 - Machina - LG Wide | 5,000,000.00 | - | 20,000,000.00 |
| Purchase of (3) tresher machine | 01 - AGRICULTUR | 021500100100 - Department of Agriculture & Natural R | 23010127 - Purchase of Agricultural Equipm | 70421 - Agriculture | 23531197 - Machina - LG Wide | 14,800,000.00 | - | 45,000,000.00 |
| Repairs of tractor | 01 - AGRICULTUR | 021500100100 - Department of Agriculture & Natural R | 23030131 - Rehabilitation/ Repairs of Heavy | 70421 - Agriculture | 23531197 - Machina - LG Wide | 2,000,000.00 | - | 20,000,000.00 |
| Development of nursery at Machina and Dole & Tree Planting Activities | 01 - AGRICULTUR | 021500100200 - Forestry Development Unit | 23040101 - Tree Planting | 70422 - Forestry | 23531197 - Machina - LG Wide | 9,900,000.00 | - | 25,000,000.00 |
| Construction of Modern Abattor at Machina | 01 - AGRICULTUR | 021500200100 - Livestock & Veterinary | 23020136 - Construction/ Provision of Abatt | 70421 - Agriculture | 23531108 - Machina-Kwari | 24,600,000.00 | - | 50,000,000.00 |
| Purchase of sewing machine, knitting materials and others | 01 - AGRICULTUR | 021500300400 - Home Economic and Manufacturing | 23010129 - Purchase of Industrial Equipment | 70421 - Agriculture | 23531197 - Machina - LG Wide | 49,100,000.00 | - | 100,000,000.00 |
| Purchase of (2) buses for mass transit | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23010108 - Purchase of Buses | 70112 - Financial and Fiscal Affairs | 23531197 - Machina - LG Wide | 44,200,000.00 | - | 60,000,000.00 |
| Office equipment and File Cabinet | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23010112 - Purchase of Office Furniture and | 70112 - Financial and Fiscal Affairs | 23531197 - Machina - LG Wide | 14,800,000.00 | - | 30,000,000.00 |
| Blocks of (5) shopping complex, construction of cattle market to boost IGR. | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23020124 - Construction/ Provision of Marke | 70112 - Financial and Fiscal Affairs | 23531197 - Machina - LG Wide | 49,100,000.00 | - | 200,000,000.00 |
| Completion of 0.9km road to link by-pass to Machina market and 2km township road | 17 - ROAD | 023400100100 - Department of Works | 23020114 - Construction/ Provision of Roads | 70443 - Construction | 23531108 - Machina-Kwari | 835,800,000.00 | - | 1,100,000,000.00 |
| Construction of 3km drainage inside Machina to reduce the effect of flood | 17 - ROAD | 023400100100 - Department of Works | 23020133 - Construction/ Provision of Drain | 70443 - Construction | 23531108 - Machina-Kwari | 58,900,000.00 | 15,500,367.00 | 100,000,000.00 |
| Land Compensation and Geophysical Survey Across the Local Government and | 17 - ROAD | 023400100600 - Town Country Planning Unit | 23010101 - Purchase / Acquisition of Land | 70443 - Construction | 23531197 - Machina - LG Wide | 29,500,000.00 | - | 30,000,000.00 |
| 0 | 17 - ROAD | 023400100600 - Town Country Planning Unit | 23020133 - Construction/ Provision of Drain | 70443 - Construction | 23531197 - Machina - LG Wide | 9,900,000.00 | - | - |
| Mai Mala Housing unit; Extension of Electricity poles to new settlement in Machina (An | 14 - POWER | 023400200100 - Rural Electrification | 23020103 - Construction/ Provision of Electr | 70435 - Electricity | 23531108 - Machina-Kwari | 19,700,000.00 | - | 70,000,000.00 |
| Construction of standard engine room at falimaram, lamisu and new site machina Boreh | 14 - POWER | 023400200100 - Rural Electrification | 23020118 - Construction/ Provision of Infras | 70435 - Electricity | 23531197 - Machina - LG Wide | 8,000,000.00 | - | 20,000,000.00 |
| Purchase of hand pump materials /borehole materials | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23010147 - Purchase of Spare Parts/Tools | 70631 - Water Supply | 23531197 - Machina - LG Wide | 117,700,000.00 | 23,000,000.00 | 100,000,000.00 |
| Conversion of motorised borehole to solar powered boreholes | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23020105 - Construction/ Provision of Water | 70631 - Water Supply | 23531197 - Machina - LG Wide | 98,100,000.00 | 44,227,897.00 | 190,000,000.00 |
| Extension of 7.5km pipeline from Konkomma to Machina(Hausari), Ngibirima and Mai M | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23020116 - Construction/ Provision of Water | 70631 - Water Supply | 23531197 - Machina - LG Wide | 49,100,000.00 | - | 200,000,000.00 |
| Upgrading of Mafidu solar powered Borehole | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23030104 - Rehabilitation/ Repairs of Water | 70631 - Water Supply | 23531110 - Taganama | 117,700,000.00 | 5,000,000.00 | 50,000,000.00 |
| WASH Programme | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23040105 - Water Pollution Prevention & Co | 70631 - Water Supply | 23531197 - Machina - LG Wide | 9,900,000.00 | - | 50,000,000.00 |
| Purchase of Laptop/Tab for Data Collection, Miscellaneous and Annual Budget Producti | 13 - REFORM OF | 023800100100 - Budget, Planning, Research and Statis | 23010113 - Purchase of Computers and Acco | 70132 - Overall Planning and Statistical | 23531197 - Machina - LG Wide | 5,400,000.00 | - | 25,000,000.00 |
| Construction of Staff Quarters in Mai Bukar Memorial Science Boarding Primary School | 05 - EDUCATION | 051700100100 - Department of Education | 23020102 - Construction/ Provision of Resid | 70912 - Primary Education | 23531197 - Machina - LG Wide | - | - | 100,000,000.00 |
| Purchase of Toyota Hilux for M&E activities | 04 - HEALTH | 052100100100 - Department of Health Care | 23010105 - Purchase of Motor Vehicles | 70741 - Public Health Services | 23531197 - Machina - LG Wide | 49,100,000.00 | - | 180,000,000.00 |
| Construction of 1 block of 3-bedroom and 2-bedroom staff quarters at Machina General | 04 - HEALTH | 052100100100 - Department of Health Care | 23020102 - Construction/ Provision of Resid | 70741 - Public Health Services | 23531108 - Machina-Kwari | - | - | 150,000,000.00 |
| Construction of Staff Quarters at Kagunsuma, Konkomma, Burdu and Kalgidi | 04 - HEALTH | 052100100100 - Department of Health Care | 23020102 - Construction/ Provision of Resid | 70741 - Public Health Services | 23531197 - Machina - LG Wide | - | - | 100,000,000.00 |
| Cost. of Hospital facilities at Machina and Other Areas | 04 - HEALTH | 052100100100 - Department of Health Care | 23020106 - Construction/ Provision of Hospit | 70741 - Public Health Services | 23531197 - Machina - LG Wide | - | - | 300,000,000.00 |
| Construction of Primary Health Care Office within the Local Government Secretariat | 04 - HEALTH | 052100100100 - Department of Health Care | 23020106 - Construction/ Provision of Hospit | 70741 - Public Health Services | 23531108 - Machina-Kwari | 103,900,000.00 | - | 100,000,000.00 |
| Construction of public VIP toilet and WASH house inside machina | 04 - HEALTH | 052100100100 - Department of Health Care | 23020128 - Construction/ Provision of Other | 70741 - Public Health Services | 23531108 - Machina-Kwari | 266,200,000.00 | - | 50,000,000.00 |
| Construction of perimeter wall fencing at Guest House | 04 - HEALTH | 052100100100 - Department of Health Care | 23020135 - Construction/ Provision of Perim | 70741 - Public Health Services | 23531108 - Machina-Kwari | - | - | 100,000,000.00 |
| Upgrading of Maternal Child Health Clinic to Machina General Hospital Phase II | 04 - HEALTH | 052100100100 - Department of Health Care | 23030105 - Rehabilitation/ Repairs of Hospit | 70741 - Public Health Services | 23531108 - Machina-Kwari | 117,300,000.00 | - | 352,000,000.00 |
| Renovation & Extension of Health Facilities in Ghana, Karmashe, Kortoni and Goki | 04 - HEALTH | 052100100100 - Department of Health Care | 23030105 - Rehabilitation/ Repairs of Hospit | 70741 - Public Health Services | 23531197 - Machina - LG Wide | - | - | 100,000,000.00 |

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

| 235311 - MACHINA 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 | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 050000000000 | SOCIAL | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 051700100100 | Department of Education | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |

Table 27: Basic Education Expenditure by Economic Classification

| 235311 - MACHINA 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 | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 2 | EXPENDITURES | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 21 | PERSONNEL COSTS | 271,037,679.46 | 158,069,482.57 | 197,974,641.00 |
| 2101 | SALARY | 271,037,679.46 | 158,069,482.57 | 197,974,641.00 |
| 210101 | SALARIES AND WAGES | 271,037,679.46 | 158,069,482.57 | 197,974,641.00 |
| 21010101 | Consolidated Salary | 271,037,679.46 | 158,069,482.57 | 197,974,641.00 |
| 22 | OTHER RECURRENT COSTS | 124,000,000.00 | 19,073,000.00 | 99,200,000.00 |
| 2202 | OVERHEAD COSTS | 121,000,000.00 | 19,073,000.00 | 96,200,000.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 1,300,000.00 | 1,200,000.00 | 2,600,000.00 |
| 22020101 | Local Transport & Traveling - Training | 1,300,000.00 | 1,200,000.00 | 2,600,000.00 |
| 220202 | UTILITIES - GENERAL | 600,000.00 | 183,000.00 | 700,000.00 |
| 22020202 | Telephone Charges | 500,000.00 | 3,000.00 | 500,000.00 |
| 22020211 | Other Utility Charges | 100,000.00 | 180,000.00 | 200,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 76,800,000.00 | 1,170,000.00 | 32,500,000.00 |
| 22020301 | Office Stationaries/Computer Consumables | 600,000.00 | 720,000.00 | 1,200,000.00 |
| 22020305 | Printing of Non-Security Documents | 700,000.00 | 450,000.00 | 1,300,000.00 |
| 22020310 | Teaching Aids/Instruction Materials | 75,500,000.00 | - | 30,000,000.00 |
| 220204 | MAINTENANCE SERVICES- GENERAL | 1,300,000.00 | 1,500,000.00 | 6,800,000.00 |
| 22020402 | Maintenance of Office Furniture | 600,000.00 | 600,000.00 | 2,500,000.00 |
| 22020403 | Maintenance of Office Building/Residential Qtrs | 700,000.00 | 900,000.00 | 4,300,000.00 |

235311 - MACHINA 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 | - | 400,000.00 |
| 22020501 | Local Training | 200,000.00 | - | 400,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GEN | 700,000.00 | 1,500,000.00 | 700,000.00 |
| 22020701 | Financial Consulting | 200,000.00 | - | 200,000.00 |
| 22020706 | Surveying Services | 500,000.00 | 1,500,000.00 | 500,000.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 100,000.00 | - | 200,000.00 |
| 22020901 | Bank Charges (other than Interest) | 100,000.00 | - | 200,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 40,000,000.00 | 13,520,000.00 | 52,300,000.00 |
| 22021001 | Refreshment & Meals | 400,000.00 | 120,000.00 | 1,500,000.00 |
| 22021007 | Welfare Packages | 300,000.00 | 60,000.00 | 800,000.00 |
| 22021017 | Tuition, Registration & Exam Fees | 39,300,000.00 | 13,340,000.00 | 50,000,000.00 |
| 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 | - | - | 100,000,000.00 |
| 2302 | CONSTRUCTION/ PROVISION | - | - | 100,000,000.00 |
| 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS | - | - | 100,000,000.00 |
| 23020102 | Construction/ Provision of Residential Buildings | - | - | 100,000,000.00 |

Table 28: Basic Education Expenditure by Functional Classification

235311 - MACHINA 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> | <i>395,037,679.46</i> | <i>177,142,482.57</i> | <i>397,174,641.00</i> |
| 709 | EDUCATION | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |
| 70912 | Primary Education | 395,037,679.46 | 177,142,482.57 | 397,174,641.00 |

Table 29: Basic Education Expenditure by Programme Classification

| 235311 - MACHINA 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 | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 05 | EDUCATION | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 0502 | Increase in access, retention, and completion ra | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |
| 050201 | Early Childhood Care, Development and Education (EC | 249,236,379.46 | 67,791,508.57 | 334,436,379.00 |

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

| 235311 - MACHINA 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 |
| | Total Expenditure | 197,974,641.00 | 96,200,000.00 | 3,000,000.00 | 297,174,641.00 | 100,000,000.00 | 397,174,641.00 |
| 050000000000 | SOCIAL | 197,974,641.00 | 96,200,000.00 | 3,000,000.00 | 297,174,641.00 | 100,000,000.00 | 397,174,641.00 |
| 051700000000 | DEPARTMENT OF EDUCATIO | 197,974,641.00 | 96,200,000.00 | 3,000,000.00 | 297,174,641.00 | 100,000,000.00 | 397,174,641.00 |
| 051700100100 | Department of Education | 197,974,641.00 | 96,200,000.00 | 3,000,000.00 | 297,174,641.00 | 100,000,000.00 | 397,174,641.00 |

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

| 235311 - MACHINA 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 | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 050000000000 | SOCIAL | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 052100100100 | Department of Health Care | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |

Table 32: Primary Healthcare Expenditure by Economic Classification

| 235311 - MACHINA 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 | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 2 | EXPENDITURES | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 21 | PERSONNEL COSTS | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 2101 | SALARY | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 210101 | SALARIES AND WAGES | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 21010101 | Consolidated Salary | 161,776,413.00 | 53,220,468.00 | 181,776,413.00 |
| 22 | OTHER RECURRENT COSTS | 42,100,000.00 | 18,690,000.00 | 179,300,000.00 |
| 2202 | OVERHEAD COSTS | 40,100,000.00 | 18,690,000.00 | 177,300,000.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 1,000,000.00 | 2,100,000.00 | 3,000,000.00 |
| 22020101 | Local Transport & Traveling - Training | 1,000,000.00 | 2,100,000.00 | 3,000,000.00 |
| 220202 | UTILITIES - GENERAL | 300,000.00 | 390,000.00 | 500,000.00 |
| 22020202 | Telephone Charges | 100,000.00 | 150,000.00 | 200,000.00 |
| 22020211 | Other Utility Charges | 200,000.00 | 240,000.00 | 300,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 33,500,000.00 | 11,920,000.00 | 163,000,000.00 |
| 22020301 | Office Stationaries/Computer Consumables | 1,600,000.00 | 1,560,000.00 | 3,200,000.00 |
| 22020305 | Printing of Non-Security Documents | 2,400,000.00 | 360,000.00 | 4,800,000.00 |
| 22020307 | Drugs/Laboratory/Medical Supplies | 29,500,000.00 | 10,000,000.00 | 155,000,000.00 |
| 220204 | MAINTENANCE SERVICES- GENERAL | 2,400,000.00 | 3,160,000.00 | 7,000,000.00 |
| 22020402 | Maintenance of Office Furniture | 400,000.00 | 600,000.00 | 3,000,000.00 |
| 22020403 | Maintenance of Office Building/Residential Qtrs | 2,000,000.00 | 2,560,000.00 | 4,000,000.00 |

235311 - MACHINA 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 | 1,500,000.00 | 350,000.00 | 1,500,000.00 |
| 22020501 | Local Training | 1,500,000.00 | 350,000.00 | 1,500,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GEN | 600,000.00 | - | 600,000.00 |
| 22020701 | Financial Consulting | 100,000.00 | - | 100,000.00 |
| 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 | 700,000.00 | 770,000.00 | 1,600,000.00 |
| 22021001 | Refreshment & Meals | 100,000.00 | 350,000.00 | 500,000.00 |
| 22021007 | Welfare Packages | 600,000.00 | 420,000.00 | 1,100,000.00 |
| 2204 | GRANTS & OTHER CONTRIBUTIONS- GENERAL | 2,000,000.00 | - | 2,000,000.00 |
| 220401 | LOCAL GRANTS & CONTRIBUTIONS | 2,000,000.00 | - | 2,000,000.00 |
| 22040101 | Grants to Other Governments | 2,000,000.00 | - | 2,000,000.00 |
| 23 | CAPITAL EXPENDITURES | 536,500,000.00 | - | 1,432,000,000.00 |
| 2301 | FIXED ASSET PURCHASED | 49,100,000.00 | - | 180,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSET- GENERAL | 49,100,000.00 | - | 180,000,000.00 |
| 23010105 | Purchase of Motor Vehicles | 49,100,000.00 | - | 180,000,000.00 |
| 2302 | CONSTRUCTION/ PROVISION | 370,100,000.00 | - | 800,000,000.00 |
| 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS | 370,100,000.00 | - | 800,000,000.00 |
| 23020102 | Construction/ Provision of Residential Buildings | - | - | 250,000,000.00 |
| 23020106 | Construction/ Provision of Hospitals / Health Centres | 103,900,000.00 | - | 400,000,000.00 |
| 23020128 | Construction/ Provision of Other Buildings | 266,200,000.00 | - | 50,000,000.00 |
| 23020135 | Construction/ Provision of Perimeter Wall Fence | - | - | 100,000,000.00 |
| 2303 | REHABILITATION/ REPAIRS | 117,300,000.00 | - | 452,000,000.00 |
| 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS | 117,300,000.00 | - | 452,000,000.00 |
| 23030105 | Rehabilitation/ Repairs of Hospitals / Health Centres | 117,300,000.00 | - | 452,000,000.00 |

Table 33: Primary Healthcare Expenditure by Functional Classification

| 235311 - MACHINA 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 | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 707 | HEALTH | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 7074 | PUBLIC HEALTH SERVICES | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 70741 | Public Health Services | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |

Table 34: Primary Healthcare Expenditure by Programme Classification

| 235311 - MACHINA 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 | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 04 | HEALTH | 740,376,413.00 | 71,910,468.00 | 1,793,076,413.00 |
| 0403 | Enhancement of the delivery of Essential Packa | 519,176,413.00 | 71,910,468.00 | 941,076,413.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 519,176,413.00 | 71,910,468.00 | 941,076,413.00 |
| 0405 | Provision of adequate and modern health infras | 221,200,000.00 | - | 852,000,000.00 |
| 040501 | Functional Health Facilities | 221,200,000.00 | - | 852,000,000.00 |

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

| 235311 - MACHINA 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 |
| | Total Expenditure | 181,776,413.00 | 177,300,000.00 | 2,000,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |
| 050000000000 | SOCIAL | 181,776,413.00 | 177,300,000.00 | 2,000,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |
| 052100000000 | DEPARTMENT OF HEALTH CA | 181,776,413.00 | 177,300,000.00 | 2,000,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |
| 052100100100 | Department of Health Care | 181,776,413.00 | 177,300,000.00 | 2,000,000.00 | 361,076,413.00 | 1,432,000,000.00 | 1,793,076,413.00 |