



Nangere Local Government, Yobe State

NANGERE LOCAL GOVERNMENT 2026 APPROVED BUDGET

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Contents

1	Budget Overview.....	3
2	Revenue Reports.....	7
2.A	Revenue by Administrative Classification	7
2.B	Revenue by Economic Classification	8
2.C	Capital Receipts.....	11
2.D	Revenue by Fund Classification.....	12
3	Expenditure Reports	13
3.A	Expenditure by Administrative Classification.....	13
3.B	Expenditure by Economic Classification.....	18
3.C	Expenditure by Functional Classification	22
3.D	Expenditure by Location Classification	28
3.E	Expenditure by Programme Classification	32
3.F	Capital Expenditure by Project.....	38
3.G	Basic Education Expenditure	39
3.H	Primary Healthcare Expenditure.....	42

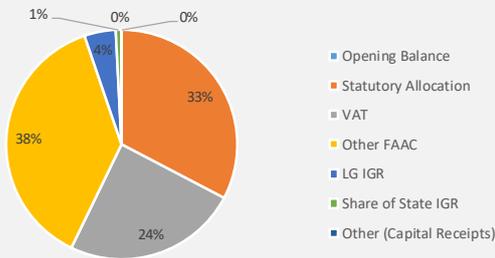
List of Reports

Table 1: Budget Overview	4
Table 2 Summary Revenue and Expenditure	5
Table 3 Expenditure by MDA by Main Economic Classification	6
Table 4: Total Revenue by Administrative Classification.....	7
Table 5: Total Revenue by Economic Classification.....	8
Table 6: Capital Receipts by Item	11
Table 7: Total Revenue by Fund Classification	12
Table 8: Total Expenditure by Administrative Classification	13
Table 9: Personnel Expenditure by Administrative Classification	15
Table 10: Other Recurrent Expenditure by Administrative Classification.....	16
Table 11: Capital Expenditure by Administrative Classification	17
Table 12: Total Expenditure by Economic Classification	18
Table 13: Total Expenditure by Functional Classification.....	22
Table 14: Personnel Expenditure by Functional Classification.....	24
Table 15: Other Recurrent Expenditure by Functional Classification	25
Table 16: Capital Expenditure by Functional Classification.....	26
Table 17: Total Expenditure by Location Classification.....	28
Table 18: Personnel Expenditure by Location Classification	29
Table 19: Other Recurrent Expenditure by Location Classification.....	30
Table 20: Capital Expenditure by Location Classification	31
Table 21: Total Expenditure by Programme Classification.....	32
Table 22: Personnel Expenditure by Programme Classification.....	34
Table 23: Other Recurrent Expenditure by Programme Classification	35
Table 24: Capital Expenditure by Programme Classification.....	36
Table 25: Capital Expenditure by Project	38
Table 26: Basic Education Expenditure by Administrative Classification.....	39
Table 27: Basic Education Expenditure by Economic Classification	39
Table 28: Basic Education Expenditure by Functional Classification.....	41
Table 29: Basic Education Expenditure by Programme Classification.....	41
Table 30: Basic Education Expenditure by MDA by Main Economic Classification.....	41
Table 31: Primary Healthcare Expenditure by Administrative Classification	42
Table 32: Primary Healthcare Expenditure by Economic Classification	42
Table 33: Primary Healthcare Expenditure by Functional Classification.....	44
Table 34: Primary Healthcare Expenditure by Programme Classification.....	44
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification.....	44

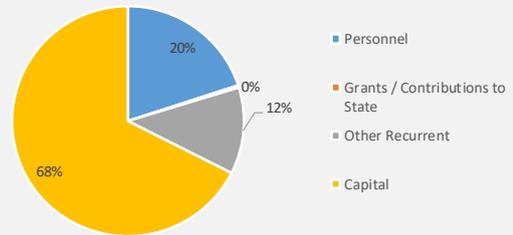
1 Budget Overview

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

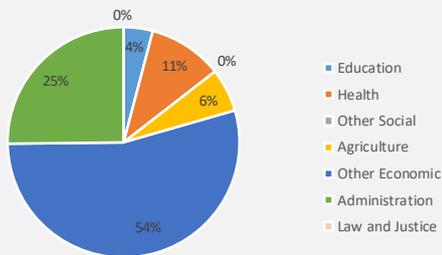
Where is the Money coming from?



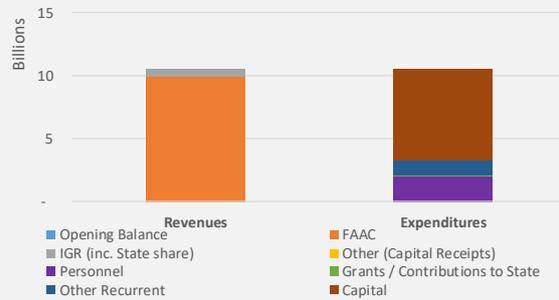
What is the Money being spent On?



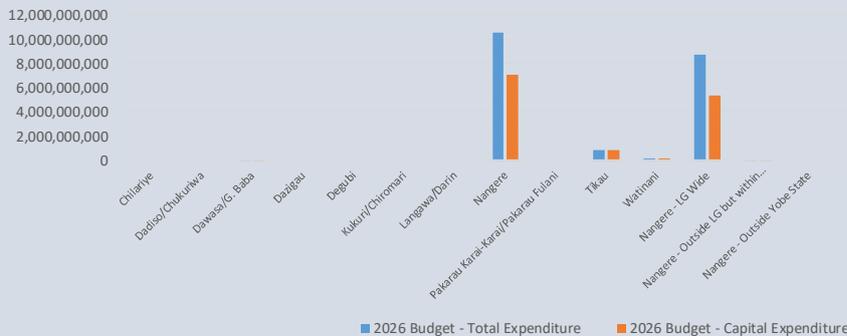
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



Table 1: Budget Overview

Yobe State - NANGERE Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		3,443,432,435.00	
VAT		2,576,012,205.00	
Other FAAC		3,962,847,435.00	
LG IGR		463,199,148.00	
Share of State IGR		85,738,467.00	
Other (Capital Receipts)		-	
Total Revenue		10,531,229,690.00	
Expenditure by Economic		2026 Budget	
Personnel		2,101,929,095.00	
Grants / Contributions to State		32,500,000.00	
Other Recurrent		1,281,233,307.00	
Capital		7,115,567,288.00	
Total Expenditure		10,531,229,690.00	
Expenditure by Sector		2026 Budget	
Education		430,186,121.00	
Health		1,091,073,325.00	
Other Social		-	
Agriculture		639,186,089.00	
Other Economic		5,720,969,773.00	
Administration		2,649,814,382.00	
Law and Justice		-	
Total Expenditure		10,531,229,690.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
1km road and 25 balance of 2025 from Mai Asku to Nangere 1.5km Duddaye road		1,369,938,928.00	
Conversion of 30Nos of motorize boreholes to solar hybrid and Maintenance of existir		850,000,000.00	
Upgrading of Tikau Emirate Palace & Renovation and accessories to Government Lodg		590,000,000.00	
Drilling of solar hybrid boreholes across LGA 20Nos & Sinking and rehabilitation of cem		540,000,000.00	
Renovation of Secretariat		500,000,000.00	
Construction of District Head Office (2) and Residence		400,000,000.00	
Embarkment and Laterite filling		283,628,360.00	
Supply of Furnitures to secretariat		250,000,000.00	
Construction of Market Stall at Chalino, Kukuri and Degubi & Construction of Shopping		210,000,000.00	
Purchase & Acquisition of Land and coompensation payment		200,000,000.00	
<i>Other Capital Projects</i>		1,922,000,000.00	
Total		7,115,567,288.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Chilariye		-	-
Dadiso/Chukuriwa		-	-
Dawasa/G. Baba		50,000,000.00	50,000,000.00
Dazigau		-	-
Degubi		-	-
Kukuri/Chiomari		-	-
Langawa/Darin		-	-
Nangere		10,531,229,690.00	7,115,567,288.00
Pakarau Karai-Karai/Pakarau Fulani		-	-
Tikau		840,000,000.00	840,000,000.00
Watinani		150,000,000.00	150,000,000.00
Nangere - LG Wide		8,761,229,690.00	5,345,567,288.00
Nangere - Outside LG but within Yobe		10,000,000.00	10,000,000.00
Nangere - Outside Yobe State		-	-
Total		20,342,459,380.00	13,511,134,576.00

Table 2 Summary Revenue and Expenditure

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,119,905,087.21	3,756,499,624.67	10,531,229,690.00
11 - GOVERNMENT SHARE OF FAAC	4,931,105,087.21	3,621,623,880.42	10,068,030,542.00
12 - INDEPENDENT REVENUE	188,800,000.00	134,875,744.25	463,199,148.00
Recurrent Expenditure	2,252,966,632.59	1,653,457,864.37	3,415,662,402.00
21 - PERSONNEL COSTS	1,280,003,959.48	961,131,719.62	2,101,929,095.00
22 - OTHER RECURRENT COSTS	972,962,673.11	692,326,144.75	1,313,733,307.00
Transfer to Capital Account	2,866,938,454.62	2,103,041,760.30	7,115,567,288.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
Total Revenue (including OB)	5,119,905,087.21	3,756,499,624.67	10,531,229,690.00
Total Expenditure	5,071,566,632.59	3,779,658,376.37	10,531,229,690.00

Table 3 Expenditure by MDA by Main Economic Classification

235212 - NANGERE Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	2,101,929,095.00	1,313,733,307.00	3,415,662,402.00	7,115,567,288.00	10,531,229,690.00
0100000000	ADMINISTRATION SECTOR	540,314,382.00	193,500,000.00	733,814,382.00	1,916,000,000.00	2,649,814,382.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	90,181,307.00	50,000,000.00	140,181,307.00	-	140,181,307.00
011100100100	Office of the Chairman	90,181,307.00	50,000,000.00	140,181,307.00	-	140,181,307.00
0112000000	LOCAL GOVERNMENT COUNCIL	99,750,150.00	25,000,000.00	124,750,150.00	-	124,750,150.00
011200100100	The Council	99,750,150.00	25,000,000.00	124,750,150.00	-	124,750,150.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	272,460,956.00	93,500,000.00	365,960,956.00	1,916,000,000.00	2,281,960,956.00
012500100100	Director of Personnel Management	173,689,938.00	25,000,000.00	198,689,938.00	60,000,000.00	258,689,938.00
012500100200	General Administration Unit	-	56,000,000.00	56,000,000.00	1,856,000,000.00	1,912,000,000.00
012500100900	Traditional Rulers Unit	98,771,018.00	12,500,000.00	111,271,018.00	-	111,271,018.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	77,921,969.00	25,000,000.00	102,921,969.00	-	102,921,969.00
016100100100	Secretary to the Local Government	77,921,969.00	25,000,000.00	102,921,969.00	-	102,921,969.00
0200000000	ECONOMIC SECTOR	858,355,267.00	1,015,233,307.00	1,873,588,574.00	4,486,567,288.00	6,360,155,862.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	172,686,089.00	117,500,000.00	290,186,089.00	349,000,000.00	639,186,089.00
021500100100	Department of Agriculture & Natural Resources	172,686,089.00	107,500,000.00	280,186,089.00	195,000,000.00	475,186,089.00
021500100200	Forestry Development Unit	-	-	-	25,000,000.00	25,000,000.00
021500200100	Livestock & Veterinary	-	10,000,000.00	10,000,000.00	89,000,000.00	99,000,000.00
021500200200	Fisheries Development	-	-	-	30,000,000.00	30,000,000.00
021500300400	Home Economic and Manufacturing	-	-	-	10,000,000.00	10,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	424,137,856.00	760,233,307.00	1,184,371,163.00	440,000,000.00	1,624,371,163.00
022000100100	Department of Finance & Supplies	424,137,856.00	760,233,307.00	1,184,371,163.00	440,000,000.00	1,624,371,163.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	68,863,282.00	12,500,000.00	81,363,282.00	54,000,000.00	135,363,282.00
023800100100	Budget, Planning, Research and Statistics	68,863,282.00	12,500,000.00	81,363,282.00	54,000,000.00	135,363,282.00
0234000000	DEPARTMENT OF WORKS & HOUSING	192,668,040.00	125,000,000.00	317,668,040.00	3,643,567,288.00	3,961,235,328.00
023400100100	Department of Works	192,668,040.00	25,000,000.00	217,668,040.00	1,409,938,928.00	1,627,606,968.00
023400100600	Town Country Planning Unit	-	-	-	200,000,000.00	200,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,590,000,000.00	1,590,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	100,000,000.00	100,000,000.00	443,628,360.00	543,628,360.00
0500000000	SOCIAL SECTOR	703,259,446.00	105,000,000.00	808,259,446.00	713,000,000.00	1,521,259,446.00
0517000000	DEPARTMENT OF EDUCATION	204,186,121.00	30,000,000.00	234,186,121.00	196,000,000.00	430,186,121.00
051700100100	Department of Education	204,186,121.00	30,000,000.00	234,186,121.00	196,000,000.00	430,186,121.00
0521000000	DEPARTMENT OF HEALTH CARE	499,073,325.00	75,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00
052100100100	Department of Health Care	499,073,325.00	75,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235212 - NANGERE 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>5,119,905,087.21</i>	<i>3,756,499,624.67</i>	<i>10,531,229,690.00</i>
01000000000	ADMINISTRATION SECTOR	2,400,000.00	1,762,500.00	5,875,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	2,400,000.00	1,762,500.00	5,875,000.00
012500100100	Director of Personnel Management	2,400,000.00	1,762,500.00	5,875,000.00
02000000000	ECONOMIC SECTOR	5,116,805,087.21	3,754,204,624.67	10,523,579,690.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	89,200,000.00	65,466,494.25	218,321,648.00
021500100100	Department of Agriculture & Natural Resources	89,200,000.00	65,466,494.25	218,321,648.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	4,994,405,087.21	3,664,262,630.42	10,223,673,042.00
022000100100	Department of Finance & Supplies	4,994,405,087.21	3,664,262,630.42	10,223,673,042.00
02340000000	DEPARTMENT OF WORKS & HOUSING	33,200,000.00	24,475,500.00	81,585,000.00
023400100100	Department of Works	33,200,000.00	24,475,500.00	81,585,000.00
05000000000	SOCIAL SECTOR	700,000.00	532,500.00	1,775,000.00
05210000000	DEPARTMENT OF HEALTH CARE	700,000.00	532,500.00	1,775,000.00
052100100100	Department of Health Care	700,000.00	532,500.00	1,775,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235212 - NANGERE 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	5,119,905,087.21	3,756,499,624.67	10,531,229,690.00
11	GOVERNMENT SHARE OF FAAC	4,931,105,087.21	3,621,623,880.42	10,068,030,542.00
1101	GOVERNMENT SHARE OF FAAC	4,931,105,087.21	3,621,623,880.42	10,068,030,542.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,174,201,211.37	862,380,101.05	3,529,170,902.00
11010101	Statutory Allocation	1,083,601,117.90	795,834,740.42	3,443,432,435.00
11010105	Receipt of Share of State IGR	90,600,093.47	66,545,360.63	85,738,467.00
110102	GOVERNMENT SHARE OF VAT	1,795,901,852.75	1,318,976,497.22	2,576,012,205.00
11010201	Share of VAT	1,795,901,852.75	1,318,976,497.22	2,576,012,205.00
110103	OTHER FAAC REVENUES	1,961,002,023.08	1,440,267,282.15	3,962,847,435.00
11010302	Excess Non-Oil	1,961,002,023.08	1,440,267,282.15	3,962,847,435.00
12	INDEPENDENT REVENUE	188,800,000.00	134,875,744.25	463,199,148.00
1201	TAX REVENUE	24,100,000.00	17,752,500.00	59,175,000.00
120101	PERSONAL TAXES	1,800,000.00	1,350,000.00	4,500,000.00
12010101	Community Development/Poll Tax	1,800,000.00	1,350,000.00	4,500,000.00
120103	OTHER TAXES	22,300,000.00	16,402,500.00	54,675,000.00
12010308	Livestock Tax	18,400,000.00	13,522,500.00	45,075,000.00
12010309	Other Service Taxes	800,000.00	630,000.00	2,100,000.00
12010312	Property Tax	3,100,000.00	2,250,000.00	7,500,000.00
1202	NON-TAX REVENUE	164,700,000.00	117,123,244.25	404,024,148.00
120201	LICENCES - GENERAL	6,600,000.00	4,877,250.00	16,537,500.00
12020105	Radio/Television Station Licences	100,000.00	37,500.00	125,000.00
12020112	Bicycles Licence & Hire Permits	100,000.00	63,000.00	210,000.00
12020114	Cart Licences	-	19,500.00	65,000.00
12020115	Dane Gun Licences	300,000.00	225,000.00	850,000.00

235212 - NANGERE 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	200,000.00	112,500.00	375,000.00
12020117	Dried Fish & Meat Licences	-	18,000.00	60,000.00
12020119	Fishing Permits	1,900,000.00	1,380,000.00	4,600,000.00
12020121	Hunting Permits	100,000.00	90,000.00	300,000.00
12020122	Produce Buying Licences	800,000.00	600,000.00	2,000,000.00
12020126	Hiring Licences	1,000,000.00	750,000.00	2,500,000.00
12020149	Electric (Radio/ Television) Workshop Licences	-	10,500.00	35,000.00
12020150	Blacksmith Workshop Licences	-	7,500.00	25,000.00
12020151	Wood Making/Carpentry Workshop Licences	-	5,250.00	17,500.00
12020155	Vulcanizers Licences	-	2,250.00	7,500.00
12020163	Sewing Institute Licences	-	5,250.00	17,500.00
12020167	Patent Medicine Licences	700,000.00	532,500.00	1,775,000.00
12020173	Motorcycle Permits	1,300,000.00	975,000.00	3,250,000.00
12020177	Butchers Licences	100,000.00	37,500.00	125,000.00
12020180	Photo Copying, Typing Institute Licences	-	6,000.00	200,000.00
120204	FEES - GENERAL	51,100,000.00	37,555,994.25	125,186,648.00
12020417	Contractor Registration Fees	4,600,000.00	3,375,000.00	11,250,000.00
12020446	Agricultural/Veterinary Services Fees	800,000.00	570,000.00	1,900,000.00
12020449	Business/Trade Operating Fees	100,000.00	75,000.00	250,000.00
12020459	Right of Occupancy Fees	1,600,000.00	1,200,000.00	4,000,000.00
12020482	Haulage Fees	23,400,000.00	17,175,000.00	57,250,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	1,200,000.00	900,494.25	3,001,648.00
12020491	Sand, Granite, Iron Rod Sellers Fees	11,200,000.00	8,250,000.00	27,500,000.00
12020492	Irrigation Scheme Fees/Charges	8,200,000.00	6,000,000.00	20,000,000.00
12020499	Other Fees	-	10,500.00	35,000.00
120205	FINES - GENERAL	22,500,000.00	16,500,000.00	55,000,000.00
12020504	Impounding of Animal Fines	22,500,000.00	16,500,000.00	55,000,000.00
120207	EARNINGS - GENERAL	52,300,000.00	38,445,000.00	128,150,000.00
12020708	Earnings from Agricultural Produce	1,600,000.00	1,200,000.00	4,000,000.00
12020722	Earnings from Cattle Markets	9,700,000.00	7,125,000.00	23,750,000.00
12020724	Earnings from Markets	14,600,000.00	10,725,000.00	35,750,000.00
12020725	Earnings from Motor Parks	14,100,000.00	10,350,000.00	34,500,000.00

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020726	Earnings from Shops and Shopping Centres	1,900,000.00	1,425,000.00	4,750,000.00
12020727	Earnings from Transport Services (Mass Transits)	9,900,000.00	7,275,000.00	24,250,000.00
12020799	Earnings from Other Source N.E.C	500,000.00	345,000.00	1,150,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	4,000,000.00	3,000,000.00	10,000,000.00
12020801	Rent on Government Quarters	2,300,000.00	1,725,000.00	5,750,000.00
12020803	Rent on Government Buildings	1,700,000.00	1,275,000.00	4,250,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,400,000.00	3,930,000.00	13,100,000.00
12020906	Rents on Government Properties	900,000.00	630,000.00	2,100,000.00
12020908	Ground Rent	4,500,000.00	3,300,000.00	11,000,000.00
120210	REPAYMENTS - GENERAL	900,000.00	675,000.00	2,250,000.00
12021011	Refunds	900,000.00	675,000.00	2,250,000.00
120212	INTEREST EARNED	21,900,000.00	12,140,000.00	53,800,000.00
12021202	Bicycle Advances - Interest	21,500,000.00	11,825,000.00	52,750,000.00
12021205	Interest on Housing Loan	400,000.00	315,000.00	1,050,000.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235212 - NANGERE 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

235212 - NANGERE 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>10,531,229,690.00</i>
01	FEDERATION ACCOUNT	10,068,030,542.00
011	FAAC DIRECT ALLOCATION	10,068,030,542.00
01101	FAAC Direct Allocation	10,068,030,542.00
02	CONSOLIDATED REVENUE FUND	463,199,148.00
021	MAIN ENVELOP	463,199,148.00
02101	Main Envelop - Budgetary Allocation	463,199,148.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235212 - NANGERE 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>5,071,566,632.59</i>	<i>3,779,658,376.37</i>	<i>10,531,229,690.00</i>
01000000000	ADMINISTRATION SECTOR	839,091,226.98	631,066,475.23	2,649,814,382.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	61,658,003.61	46,130,061.75	140,181,307.00
011100100100	Office of the Chairman	61,658,003.61	46,130,061.75	140,181,307.00
01120000000	LOCAL GOVERNMENT COUNCIL	61,215,968.27	45,806,963.78	124,750,150.00
011200100100	The Council	61,215,968.27	45,806,963.78	124,750,150.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	676,904,191.57	509,693,891.00	2,281,960,956.00
012500100100	Director of Personnel Management	135,066,564.69	101,260,035.00	258,689,938.00
012500100200	General Administration Unit	474,700,000.00	358,111,511.00	1,912,000,000.00
012500100600	Information Unit	2,000,000.00	1,500,000.00	-
012500100700	Social Development, Youth, Sports and Culture	10,000,000.00	7,500,000.00	-
012500100900	Traditional Rulers Unit	55,137,626.88	41,322,345.00	111,271,018.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	39,313,063.53	29,435,558.70	102,921,969.00
016100100100	Secretary to the Local Government	39,313,063.53	29,435,558.70	102,921,969.00
02000000000	ECONOMIC SECTOR	3,253,776,654.98	2,412,909,153.80	6,360,155,862.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	393,565,892.26	296,261,649.25	639,186,089.00
021500100100	Department of Agriculture & Natural Resources	307,965,892.26	231,758,648.25	475,186,089.00
021500100200	Forestry Development Unit	6,000,000.00	4,500,000.00	25,000,000.00
021500200100	Livestock & Veterinary	5,000,000.00	3,753,001.00	99,000,000.00
021500200200	Fisheries Development	64,600,000.00	48,750,000.00	30,000,000.00
021500300400	Home Economic and Manufacturing	10,000,000.00	7,500,000.00	10,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	802,219,731.70	564,759,631.55	1,624,371,163.00
022000100100	Department of Finance & Supplies	802,219,731.70	564,759,631.55	1,624,371,163.00

235212 - NANGERE 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	70,266,654.50	52,642,774.50	135,363,282.00
023800100100	Budget, Planning, Research and Statistics	70,266,654.50	52,642,774.50	135,363,282.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,987,724,376.52	1,499,245,098.50	3,961,235,328.00
023400100100	Department of Works	869,424,376.52	655,495,111.50	1,627,606,968.00
023400100500	Fire Service Unit	2,000,000.00	1,500,000.00	-
023400100600	Town Country Planning Unit	79,500,000.00	60,000,000.00	200,000,000.00
023400200100	Rural Electrification	39,800,000.00	30,000,000.00	-
023400300100	Water Resource & Water Supply	947,200,000.00	714,749,987.00	1,590,000,000.00
023400400100	Environment Service, Drainage and Culvert	49,800,000.00	37,500,000.00	543,628,360.00
05000000000	SOCIAL SECTOR	978,698,750.64	735,682,747.34	1,521,259,446.00
05170000000	DEPARTMENT OF EDUCATION	354,628,930.50	266,633,672.09	430,186,121.00
051700100100	Department of Education	354,628,930.50	266,633,672.09	430,186,121.00
05210000000	DEPARTMENT OF HEALTH CARE	624,069,820.14	469,049,075.25	1,091,073,325.00
052100100100	Department of Health Care	624,069,820.14	469,049,075.25	1,091,073,325.00

Table 9: Personnel Expenditure by Administrative Classification

235212 - NANGERE 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>1,280,003,959.48</i>	<i>961,131,719.62</i>	<i>2,101,929,095.00</i>
01000000000	ADMINISTRATION SECTOR	296,591,226.98	222,704,964.23	540,314,382.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	41,458,003.61	31,130,061.75	90,181,307.00
011100100100	Office of the Chairman	41,458,003.61	31,130,061.75	90,181,307.00
01120000000	LOCAL GOVERNMENT COUNCIL	51,015,968.27	38,306,963.78	99,750,150.00
011200100100	The Council	51,015,968.27	38,306,963.78	99,750,150.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	174,904,191.57	131,332,380.00	272,460,956.00
012500100100	Director of Personnel Management	124,866,564.69	93,760,035.00	173,689,938.00
012500100900	Traditional Rulers Unit	50,037,626.88	37,572,345.00	98,771,018.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	29,213,063.53	21,935,558.70	77,921,969.00
016100100100	Secretary to the Local Government	29,213,063.53	21,935,558.70	77,921,969.00
02000000000	ECONOMIC SECTOR	378,213,981.87	283,994,008.05	858,355,267.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	123,865,892.26	93,008,648.25	172,686,089.00
021500100100	Department of Agriculture & Natural Resources	123,865,892.26	93,008,648.25	172,686,089.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	90,357,058.59	67,847,473.80	424,137,856.00
022000100100	Department of Finance & Supplies	90,357,058.59	67,847,473.80	424,137,856.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	20,166,654.50	15,142,774.50	68,863,282.00
023800100100	Budget, Planning, Research and Statistics	20,166,654.50	15,142,774.50	68,863,282.00
02340000000	DEPARTMENT OF WORKS & HOUSING	143,824,376.52	107,995,111.50	192,668,040.00
023400100100	Department of Works	143,824,376.52	107,995,111.50	192,668,040.00
05000000000	SOCIAL SECTOR	605,198,750.64	454,432,747.34	703,259,446.00
05170000000	DEPARTMENT OF EDUCATION	155,328,930.50	116,633,672.09	204,186,121.00
051700100100	Department of Education	155,328,930.50	116,633,672.09	204,186,121.00
05210000000	DEPARTMENT OF HEALTH CARE	449,869,820.14	337,799,075.25	499,073,325.00
052100100100	Department of Health Care	449,869,820.14	337,799,075.25	499,073,325.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235212 - NANGERE 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>972,962,673.11</i>	<i>692,326,144.75</i>	<i>1,313,733,307.00</i>
01000000000	ADMINISTRATION SECTOR	257,600,000.00	193,500,000.00	193,500,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	20,200,000.00	15,000,000.00	50,000,000.00
011100100100	Office of the Chairman	20,200,000.00	15,000,000.00	50,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	10,200,000.00	7,500,000.00	25,000,000.00
011200100100	The Council	10,200,000.00	7,500,000.00	25,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	217,100,000.00	163,500,000.00	93,500,000.00
012500100100	Director of Personnel Management	10,200,000.00	7,500,000.00	25,000,000.00
012500100200	General Administration Unit	201,800,000.00	152,250,000.00	56,000,000.00
012500100900	Traditional Rulers Unit	5,100,000.00	3,750,000.00	12,500,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,100,000.00	7,500,000.00	25,000,000.00
016100100100	Secretary to the Local Government	10,100,000.00	7,500,000.00	25,000,000.00
02000000000	ECONOMIC SECTOR	685,062,673.11	476,326,144.75	1,015,233,307.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	40,000,000.00	30,003,001.00	117,500,000.00
021500100100	Department of Agriculture & Natural Resources	35,000,000.00	26,250,000.00	107,500,000.00
021500200100	Livestock & Veterinary	5,000,000.00	3,753,001.00	10,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	609,962,673.11	420,073,143.75	760,233,307.00
022000100100	Department of Finance & Supplies	609,962,673.11	420,073,143.75	760,233,307.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	5,100,000.00	3,750,000.00	12,500,000.00
023800100100	Budget, Planning, Research and Statistics	5,100,000.00	3,750,000.00	12,500,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	30,000,000.00	22,500,000.00	125,000,000.00
023400100100	Department of Works	10,100,000.00	7,500,000.00	25,000,000.00
023400400100	Environment Service, Drainage and Culvert	19,900,000.00	15,000,000.00	100,000,000.00
05000000000	SOCIAL SECTOR	30,300,000.00	22,500,000.00	105,000,000.00
05170000000	DEPARTMENT OF EDUCATION	20,200,000.00	15,000,000.00	30,000,000.00
051700100100	Department of Education	20,200,000.00	15,000,000.00	30,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	10,100,000.00	7,500,000.00	75,000,000.00
052100100100	Department of Health Care	10,100,000.00	7,500,000.00	75,000,000.00

Table 11: Capital Expenditure by Administrative Classification

235212 - NANGERE 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	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
01000000000	ADMINISTRATION SECTOR	284,900,000.00	214,861,511.00	1,916,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	284,900,000.00	214,861,511.00	1,916,000,000.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	272,900,000.00	205,861,511.00	1,856,000,000.00
012500100600	Information Unit	2,000,000.00	1,500,000.00	-
012500100700	Social Development, Youth, Sports and Culture	10,000,000.00	7,500,000.00	-
02000000000	ECONOMIC SECTOR	2,190,500,000.00	1,652,589,001.00	4,486,567,288.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	229,700,000.00	173,250,000.00	349,000,000.00
021500100100	Department of Agriculture & Natural Resources	149,100,000.00	112,500,000.00	195,000,000.00
021500100200	Forestry Development Unit	6,000,000.00	4,500,000.00	25,000,000.00
021500200100	Livestock & Veterinary	-	-	89,000,000.00
021500200200	Fisheries Development	64,600,000.00	48,750,000.00	30,000,000.00
021500300400	Home Economic and Manufacturing	10,000,000.00	7,500,000.00	10,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	101,900,000.00	76,839,014.00	440,000,000.00
022000100100	Department of Finance & Supplies	101,900,000.00	76,839,014.00	440,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	45,000,000.00	33,750,000.00	54,000,000.00
023800100100	Budget, Planning, Research and Statistics	45,000,000.00	33,750,000.00	54,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,813,900,000.00	1,368,749,987.00	3,643,567,288.00
023400100100	Department of Works	715,500,000.00	540,000,000.00	1,409,938,928.00
023400100500	Fire Service Unit	2,000,000.00	1,500,000.00	-
023400100600	Town Country Planning Unit	79,500,000.00	60,000,000.00	200,000,000.00
023400200100	Rural Electrification	39,800,000.00	30,000,000.00	-
023400300100	Water Resource & Water Supply	947,200,000.00	714,749,987.00	1,590,000,000.00
023400400100	Environment Service, Drainage and Culvert	29,900,000.00	22,500,000.00	443,628,360.00
05000000000	SOCIAL SECTOR	343,200,000.00	258,750,000.00	713,000,000.00
05170000000	DEPARTMENT OF EDUCATION	179,100,000.00	135,000,000.00	196,000,000.00
051700100100	Department of Education	179,100,000.00	135,000,000.00	196,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	164,100,000.00	123,750,000.00	517,000,000.00
052100100100	Department of Health Care	164,100,000.00	123,750,000.00	517,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	<i>EXPENDITURES</i>	<i>5,071,566,632.59</i>	<i>3,779,658,376.37</i>	<i>10,531,229,690.00</i>
21	<i>PERSONNEL COSTS</i>	<i>1,280,003,959.48</i>	<i>961,131,719.62</i>	<i>2,101,929,095.00</i>
2101	<i>SALARY</i>	<i>1,280,003,959.48</i>	<i>961,131,719.62</i>	<i>1,816,929,095.00</i>
210101	SALARIES AND WAGES	1,280,003,959.48	961,131,719.62	1,816,929,095.00
21010101	Consolidated Salary	1,280,003,959.48	961,131,719.62	1,816,929,095.00
2103	<i>SOCIAL BENEFITS</i>	<i>-</i>	<i>-</i>	<i>285,000,000.00</i>
210301	SOCIAL BENEFITS	-	-	285,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	195,000,000.00
22	<i>OTHER RECURRENT COSTS</i>	<i>972,962,673.11</i>	<i>692,326,144.75</i>	<i>1,313,733,307.00</i>
2202	<i>OVERHEAD COSTS</i>	<i>761,162,673.11</i>	<i>532,576,144.75</i>	<i>1,171,233,307.00</i>
220201	TRANSPORT & TRAVEL - GENERAL	36,700,000.00	27,525,000.00	51,750,000.00
22020101	Local Transport & Traveling - Training	15,700,000.00	11,737,500.00	39,125,000.00
22020102	Local Transport & Traveling - Others	21,000,000.00	15,787,500.00	12,625,000.00
220202	UTILITIES - GENERAL	7,400,000.00	5,475,000.00	18,250,000.00
22020201	Electricity Charges	200,000.00	150,000.00	500,000.00
22020202	Telephone Charges	2,000,000.00	1,462,500.00	4,875,000.00
22020211	Other Utility Charges	5,200,000.00	3,862,500.00	12,875,000.00
220203	MATERIALS & SUPPLIES- GENERAL	39,800,000.00	29,628,001.00	126,250,000.00
22020301	Office Stationaries/Computer Consumables	13,100,000.00	9,712,500.00	32,375,000.00
22020305	Printing of Non-Security Documents	10,100,000.00	7,500,000.00	25,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	5,800,000.00	4,353,001.00	62,000,000.00
22020310	Teaching Aids/Instruction Materials	10,000,000.00	7,500,000.00	5,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	562,500.00	1,875,000.00

235212 - NANGERE 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	149,300,000.00	112,087,500.00	272,125,000.00
22020401	Maintenance of Motor Vehicle	103,600,000.00	78,150,000.00	109,000,000.00
22020402	Maintenance of Office Furniture	10,500,000.00	7,762,500.00	25,875,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,400,000.00	8,325,000.00	27,750,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	375,000.00	1,250,000.00
22020405	Maintenance of Plants/Generators	500,000.00	337,500.00	1,125,000.00
22020406	Other Maintenance Services	21,300,000.00	16,012,500.00	103,375,000.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,125,000.00	3,750,000.00
220205	TRAINING- GENERAL	7,600,000.00	5,700,000.00	19,000,000.00
22020501	Local Training	7,600,000.00	5,700,000.00	19,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,200,000.00	6,900,000.00	23,000,000.00
22020701	Financial Consulting	1,900,000.00	1,425,000.00	4,750,000.00
22020702	Information Technology Consulting	1,000,000.00	750,000.00	2,500,000.00
22020704	Engineering Services	300,000.00	225,000.00	750,000.00
22020706	Surveying Services	6,000,000.00	4,500,000.00	15,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,100,000.00	825,000.00	2,750,000.00
22020901	Bank Charges (other than Interest)	1,100,000.00	825,000.00	2,750,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	510,062,673.11	344,435,643.75	658,108,307.00
22021001	Refreshment & Meals	6,600,000.00	4,800,000.00	16,000,000.00
22021007	Welfare Packages	7,000,000.00	5,062,500.00	16,875,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	750,000.00	2,500,000.00
22021041	Miscellaneous/Contingency	495,462,673.11	333,823,143.75	622,733,307.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	211,800,000.00	159,750,000.00	82,500,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	211,800,000.00	159,750,000.00	82,500,000.00
22040101	Grants to Other Governments	13,000,000.00	9,750,000.00	32,500,000.00
22040109	Grants to Communities/NGOs	198,800,000.00	150,000,000.00	50,000,000.00
2205	SUBSIDIES GENERAL	-	-	60,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	-	-	60,000,000.00
22050106	Agricultural Inputs Subsidy	-	-	60,000,000.00

235212 - NANGERE 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>2,818,600,000.00</i>	<i>2,126,200,512.00</i>	<i>7,115,567,288.00</i>
2301	<i>FIXED ASSET PURCHASED</i>	<i>506,400,000.00</i>	<i>381,750,000.00</i>	<i>1,472,000,000.00</i>
230101	PURCHASE OF FIXED ASSET- GENERAL	506,400,000.00	381,750,000.00	1,472,000,000.00
23010101	Purchase / Acquisition of Land	79,500,000.00	60,000,000.00	200,000,000.00
23010104	Purchase of Motor Cycles	10,000,000.00	7,500,000.00	32,000,000.00
23010105	Purchase of Motor Vehicles	15,000,000.00	11,250,000.00	150,000,000.00
23010108	Purchase of Buses	-	-	160,000,000.00
23010112	Purchase of Office Furniture and Fittings	24,900,000.00	18,750,000.00	270,000,000.00
23010113	Purchase of Computers and Accessories	10,000,000.00	7,500,000.00	50,000,000.00
23010114	Purchase of Computer Printers	5,000,000.00	3,750,000.00	-
23010121	Purchase of Residential Furniture	-	-	10,000,000.00
23010122	Purchase of Health / Medical Equipment	-	-	50,000,000.00
23010123	Purchase of Fire Fighting Equipment	2,000,000.00	1,500,000.00	-
23010126	Purchase of Sporting / Gaming Equipment	10,000,000.00	7,500,000.00	5,000,000.00
23010127	Purchase of Agricultural Equipment	213,700,000.00	161,250,000.00	285,000,000.00
23010128	Purchase of Security Equipment	-	-	20,000,000.00
23010139	Purchase of Ambulance	44,800,000.00	33,750,000.00	55,000,000.00
23010147	Purchase of Spare Parts/Tools	39,800,000.00	30,000,000.00	100,000,000.00
23010148	Purchase of School Furniture & Fittings	49,700,000.00	37,500,000.00	80,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	2,000,000.00	1,500,000.00	5,000,000.00
2302	<i>CONSTRUCTION/ PROVISION</i>	<i>1,415,900,000.00</i>	<i>1,068,339,014.00</i>	<i>2,719,938,928.00</i>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,415,900,000.00	1,068,339,014.00	2,719,938,928.00
23020101	Construction/ Provision of Office Buildings	49,700,000.00	37,500,000.00	400,000,000.00
23020103	Construction/ Provision of Electricity	39,800,000.00	30,000,000.00	-
23020105	Construction/ Provision of Water Facilities	387,600,000.00	292,500,000.00	540,000,000.00
23020107	Construction/ Provision of Public Schools	39,800,000.00	30,000,000.00	75,000,000.00
23020114	Construction/ Provision of Roads & Bridges	695,600,000.00	525,000,000.00	1,369,938,928.00
23020124	Construction/ Provision of Market Stalls/Parks	72,000,000.00	54,339,014.00	210,000,000.00
23020127	Construction/ Provision of ICT Infrastructures	-	-	10,000,000.00
23020128	Construction/ Provision of Other Buildings	89,500,000.00	67,500,000.00	30,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	31,900,000.00	24,000,000.00	70,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	10,000,000.00	7,500,000.00	15,000,000.00

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2303	REHABILITATION/ REPAIRS	872,400,000.00	658,111,498.00	2,878,628,360.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	872,400,000.00	658,111,498.00	2,878,628,360.00
23030101	Rehabilitation/ Repairs of Residential Building	223,200,000.00	168,361,511.00	590,000,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	480,000,000.00	362,250,000.00	850,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	69,600,000.00	52,500,000.00	340,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	29,900,000.00	22,500,000.00	35,000,000.00
23030113	Rehabilitation/ Repairs of Roads	29,900,000.00	22,500,000.00	150,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	-	530,000,000.00
23030123	Rehabilitation/ Repairs of Traffic/ Street Lights	39,800,000.00	29,999,987.00	100,000,000.00
23030133	Landscaping and Beautification	-	-	283,628,360.00
2304	PRESERVATION OF THE ENVIRONMENT	23,900,000.00	18,000,000.00	45,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	23,900,000.00	18,000,000.00	45,000,000.00
23040101	Tree Planting	4,000,000.00	3,000,000.00	5,000,000.00
23040105	Water Pollution Prevention & Control	19,900,000.00	15,000,000.00	40,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235212 - NANGERE 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>5,071,566,632.59</i>	<i>3,779,658,376.37</i>	<i>10,531,229,690.00</i>
701	GENERAL PUBLIC SERVICES	1,644,439,986.30	1,198,146,536.28	4,013,277,809.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	925,093,703.58	656,696,657.08	1,604,302,620.00
70111	Executive and Legislative Organs	122,873,971.87	91,937,025.53	264,931,457.00
70112	Financial and Fiscal Affairs	802,219,731.70	564,759,631.55	1,339,371,163.00
7013	GENERAL SERVICES	719,346,282.72	541,449,879.20	2,408,975,189.00
70131	General Personnel Services	609,766,564.69	459,371,546.00	2,170,689,938.00
70132	Overall Planning and Statistical Services	70,266,654.50	52,642,774.50	135,363,282.00
70133	Other General Services	39,313,063.53	29,435,558.70	102,921,969.00
703	PUBLIC ORDER AND SAFETY	2,000,000.00	1,500,000.00	-
7032	FIRE PROTECTION SERVICES	2,000,000.00	1,500,000.00	-
70321	Fire Protection Services	2,000,000.00	1,500,000.00	-
704	ECONOMIC AFFAIRS	1,384,290,268.77	1,043,256,760.75	2,466,793,057.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	393,565,892.26	296,261,649.25	639,186,089.00
70421	Agriculture	387,565,892.26	291,761,649.25	614,186,089.00
70422	Forestry	6,000,000.00	4,500,000.00	25,000,000.00
7043	FUEL AND ENERGY	39,800,000.00	30,000,000.00	-
70435	Electricity	39,800,000.00	30,000,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	948,924,376.52	715,495,111.50	1,827,606,968.00
70443	Construction	948,924,376.52	715,495,111.50	1,827,606,968.00
7046	COMMUNICATION	2,000,000.00	1,500,000.00	-
70461	Communication	2,000,000.00	1,500,000.00	-
705	ENVIRONMENTAL PROTECTION	49,800,000.00	37,500,000.00	543,628,360.00
7051	WASTE MANAGEMENT	49,800,000.00	37,500,000.00	543,628,360.00
70511	Waste Management	49,800,000.00	37,500,000.00	543,628,360.00

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	947,200,000.00	714,749,987.00	1,590,000,000.00
7063	WATER SUPPLY	947,200,000.00	714,749,987.00	1,590,000,000.00
70631	Water Supply	947,200,000.00	714,749,987.00	1,590,000,000.00
707	HEALTH	624,069,820.14	469,049,075.25	1,091,073,325.00
7074	PUBLIC HEALTH SERVICES	624,069,820.14	469,049,075.25	1,091,073,325.00
70741	Public Health Services	624,069,820.14	469,049,075.25	1,091,073,325.00
708	RECREATION, CULTURE AND RELIGION	65,137,626.88	48,822,345.00	111,271,018.00
7082	CULTURAL SERVICES	55,137,626.88	41,322,345.00	111,271,018.00
70821	Cultural Services	55,137,626.88	41,322,345.00	111,271,018.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	10,000,000.00	7,500,000.00	-
70861	Recreation, Culture and Religion N.E.C.	10,000,000.00	7,500,000.00	-
709	EDUCATION	354,628,930.50	266,633,672.09	430,186,121.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	354,628,930.50	266,633,672.09	430,186,121.00
70912	Primary Education	354,628,930.50	266,633,672.09	430,186,121.00
710	SOCIAL PROTECTION	-	-	285,000,000.00
7102	OLD AGE	-	-	285,000,000.00
71021	Old Age	-	-	285,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235212 - NANGERE 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	1,280,003,959.48	961,131,719.62	2,101,929,095.00
701	GENERAL PUBLIC SERVICES	357,077,313.19	268,122,867.53	649,544,502.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	182,831,030.47	137,284,499.33	329,069,313.00
70111	Executive and Legislative Organs	92,473,971.87	69,437,025.53	189,931,457.00
70112	Financial and Fiscal Affairs	90,357,058.59	67,847,473.80	139,137,856.00
7013	GENERAL SERVICES	174,246,282.72	130,838,368.20	320,475,189.00
70131	General Personnel Services	124,866,564.69	93,760,035.00	173,689,938.00
70132	Overall Planning and Statistical Services	20,166,654.50	15,142,774.50	68,863,282.00
70133	Other General Services	29,213,063.53	21,935,558.70	77,921,969.00
704	ECONOMIC AFFAIRS	267,690,268.77	201,003,759.75	365,354,129.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	123,865,892.26	93,008,648.25	172,686,089.00
70421	Agriculture	123,865,892.26	93,008,648.25	172,686,089.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	143,824,376.52	107,995,111.50	192,668,040.00
70443	Construction	143,824,376.52	107,995,111.50	192,668,040.00
707	HEALTH	449,869,820.14	337,799,075.25	499,073,325.00
7074	PUBLIC HEALTH SERVICES	449,869,820.14	337,799,075.25	499,073,325.00
70741	Public Health Services	449,869,820.14	337,799,075.25	499,073,325.00
708	RECREATION, CULTURE AND RELIGION	50,037,626.88	37,572,345.00	98,771,018.00
7082	CULTURAL SERVICES	50,037,626.88	37,572,345.00	98,771,018.00
70821	Cultural Services	50,037,626.88	37,572,345.00	98,771,018.00
709	EDUCATION	155,328,930.50	116,633,672.09	204,186,121.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	155,328,930.50	116,633,672.09	204,186,121.00
70912	Primary Education	155,328,930.50	116,633,672.09	204,186,121.00
710	SOCIAL PROTECTION	-	-	285,000,000.00
7102	OLD AGE	-	-	285,000,000.00
71021	Old Age	-	-	285,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235212 - NANGERE 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>972,962,673.11</i>	<i>692,326,144.75</i>	<i>1,313,733,307.00</i>
701	GENERAL PUBLIC SERVICES	867,562,673.11	613,573,143.75	953,733,307.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	640,362,673.11	442,573,143.75	835,233,307.00
70111	Executive and Legislative Organs	30,400,000.00	22,500,000.00	75,000,000.00
70112	Financial and Fiscal Affairs	609,962,673.11	420,073,143.75	760,233,307.00
7013	GENERAL SERVICES	227,200,000.00	171,000,000.00	118,500,000.00
70131	General Personnel Services	212,000,000.00	159,750,000.00	81,000,000.00
70132	Overall Planning and Statistical Services	5,100,000.00	3,750,000.00	12,500,000.00
70133	Other General Services	10,100,000.00	7,500,000.00	25,000,000.00
704	ECONOMIC AFFAIRS	50,100,000.00	37,503,001.00	142,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	40,000,000.00	30,003,001.00	117,500,000.00
70421	Agriculture	40,000,000.00	30,003,001.00	117,500,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,100,000.00	7,500,000.00	25,000,000.00
70443	Construction	10,100,000.00	7,500,000.00	25,000,000.00
705	ENVIRONMENTAL PROTECTION	19,900,000.00	15,000,000.00	100,000,000.00
7051	WASTE MANAGEMENT	19,900,000.00	15,000,000.00	100,000,000.00
70511	Waste Management	19,900,000.00	15,000,000.00	100,000,000.00
707	HEALTH	10,100,000.00	7,500,000.00	75,000,000.00
7074	PUBLIC HEALTH SERVICES	10,100,000.00	7,500,000.00	75,000,000.00
70741	Public Health Services	10,100,000.00	7,500,000.00	75,000,000.00
708	RECREATION, CULTURE AND RELIGION	5,100,000.00	3,750,000.00	12,500,000.00
7082	CULTURAL SERVICES	5,100,000.00	3,750,000.00	12,500,000.00
70821	Cultural Services	5,100,000.00	3,750,000.00	12,500,000.00
709	EDUCATION	20,200,000.00	15,000,000.00	30,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	20,200,000.00	15,000,000.00	30,000,000.00
70912	Primary Education	20,200,000.00	15,000,000.00	30,000,000.00

Table 16: Capital Expenditure by Functional Classification

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
701	GENERAL PUBLIC SERVICES	419,800,000.00	316,450,525.00	2,410,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	101,900,000.00	76,839,014.00	440,000,000.00
70112	Financial and Fiscal Affairs	101,900,000.00	76,839,014.00	440,000,000.00
7013	GENERAL SERVICES	317,900,000.00	239,611,511.00	1,970,000,000.00
70131	General Personnel Services	272,900,000.00	205,861,511.00	1,916,000,000.00
70132	Overall Planning and Statistical Services	45,000,000.00	33,750,000.00	54,000,000.00
703	PUBLIC ORDER AND SAFETY	2,000,000.00	1,500,000.00	-
7032	FIRE PROTECTION SERVICES	2,000,000.00	1,500,000.00	-
70321	Fire Protection Services	2,000,000.00	1,500,000.00	-
704	ECONOMIC AFFAIRS	1,066,500,000.00	804,750,000.00	1,958,938,928.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	229,700,000.00	173,250,000.00	349,000,000.00
70421	Agriculture	223,700,000.00	168,750,000.00	324,000,000.00
70422	Forestry	6,000,000.00	4,500,000.00	25,000,000.00
7043	FUEL AND ENERGY	39,800,000.00	30,000,000.00	-
70435	Electricity	39,800,000.00	30,000,000.00	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	795,000,000.00	600,000,000.00	1,609,938,928.00
70443	Construction	795,000,000.00	600,000,000.00	1,609,938,928.00
7046	COMMUNICATION	2,000,000.00	1,500,000.00	-
70461	Communication	2,000,000.00	1,500,000.00	-
705	ENVIRONMENTAL PROTECTION	29,900,000.00	22,500,000.00	443,628,360.00
7051	WASTE MANAGEMENT	29,900,000.00	22,500,000.00	443,628,360.00
70511	Waste Management	29,900,000.00	22,500,000.00	443,628,360.00
706	HOUSING AND COMMUNITY AMMENITIES	947,200,000.00	714,749,987.00	1,590,000,000.00
7063	WATER SUPPLY	947,200,000.00	714,749,987.00	1,590,000,000.00
70631	Water Supply	947,200,000.00	714,749,987.00	1,590,000,000.00
707	HEALTH	164,100,000.00	123,750,000.00	517,000,000.00
7074	PUBLIC HEALTH SERVICES	164,100,000.00	123,750,000.00	517,000,000.00
70741	Public Health Services	164,100,000.00	123,750,000.00	517,000,000.00

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	10,000,000.00	7,500,000.00	-
7086	RECREATION, CULTURE AND RELIGION N.E.C.	10,000,000.00	7,500,000.00	-
70861	Recreation, Culture and Religion N.E.C.	10,000,000.00	7,500,000.00	-
709	EDUCATION	179,100,000.00	135,000,000.00	196,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	179,100,000.00	135,000,000.00	196,000,000.00
70912	Primary Education	179,100,000.00	135,000,000.00	196,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235212 - NANGERE 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	5,071,566,632.59	3,779,658,376.37	10,531,229,690.00
2352	YOBE SOUTH	5,071,566,632.59	3,779,658,376.37	10,531,229,690.00
235212	NANGERE	5,071,566,632.59	3,779,658,376.37	10,531,229,690.00
23521203	Dawasa/G. Baba	29,900,000.00	22,500,000.00	50,000,000.00
23521208	Nangere	30,000,000.00	22,500,000.00	720,000,000.00
23521210	Tikau	223,200,000.00	168,361,511.00	840,000,000.00
23521211	Watinani	29,900,000.00	22,500,000.00	150,000,000.00
23521297	Nangere - LG Wide	4,758,566,632.59	3,543,796,865.37	8,761,229,690.00
23521298	Nangere - Outside LG but within Yobe State	-	-	10,000,000.00

Table 18: Personnel Expenditure by Location Classification

235212 - NANGERE 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	1,280,003,959.48	961,131,719.62	2,101,929,095.00
2352	YOBE SOUTH	1,280,003,959.48	961,131,719.62	2,101,929,095.00
235212	NANGERE	1,280,003,959.48	961,131,719.62	2,101,929,095.00
23521297	Nangere - LG Wide	1,280,003,959.48	961,131,719.62	2,101,929,095.00

Table 19: Other Recurrent Expenditure by Location Classification

235212 - NANGERE 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	972,962,673.11	692,326,144.75	1,313,733,307.00
2352	YOBE SOUTH	972,962,673.11	692,326,144.75	1,313,733,307.00
235212	NANGERE	972,962,673.11	692,326,144.75	1,313,733,307.00
23521297	Nangere - LG Wide	972,962,673.11	692,326,144.75	1,313,733,307.00

Table 20: Capital Expenditure by Location Classification

235212 - NANGERE 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	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
2352	YOBE SOUTH	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
235212	NANGERE	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
23521203	Dawasa/G. Baba	29,900,000.00	22,500,000.00	50,000,000.00
23521208	Nangere	30,000,000.00	22,500,000.00	720,000,000.00
23521210	Tikau	223,200,000.00	168,361,511.00	840,000,000.00
23521211	Watinani	29,900,000.00	22,500,000.00	150,000,000.00
23521297	Nangere - LG Wide	2,505,600,000.00	1,890,339,001.00	5,345,567,288.00
23521298	Nangere - Outside LG but within Yobe State	-	-	10,000,000.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235212 - NANGERE 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	5,071,566,632.59	3,779,658,376.37	10,531,229,690.00
01	AGRICULTURE	393,565,892.26	296,261,649.25	639,186,089.00
0101	Effective governance of the Agriculture Sector	307,965,892.26	231,758,648.25	475,186,089.00
010101	Legal, policy, regulations and standards, guidelines and protocols	307,965,892.26	231,758,648.25	475,186,089.00
0102	Development of the livestock value chain	5,000,000.00	3,753,001.00	99,000,000.00
010203	Poultry, pig, and micro livestock production	5,000,000.00	3,753,001.00	79,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	20,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	74,600,000.00	56,250,000.00	40,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	74,600,000.00	56,250,000.00	40,000,000.00
0106	Promotion of forest resource conservation and preservation	6,000,000.00	4,500,000.00	25,000,000.00
010601	Forest regeneration and conservation	6,000,000.00	4,500,000.00	25,000,000.00
02	SOCIETAL RE-ORIENTATION	67,137,626.88	50,322,345.00	111,271,018.00
0210	Societal Re-orientation - General	67,137,626.88	50,322,345.00	111,271,018.00
021001	Societal Re-orientation - General	67,137,626.88	50,322,345.00	111,271,018.00
04	HEALTH	624,069,820.14	469,049,075.25	1,091,073,325.00
0403	Enhancement of the delivery of Essential Package of Health Services	554,469,820.14	416,549,075.25	771,073,325.00
040301	Reproductive, Maternal and Neonatal Health	554,469,820.14	416,549,075.25	771,073,325.00
0405	Provision of adequate and modern health infrastructure	69,600,000.00	52,500,000.00	320,000,000.00
040501	Functional Health Facilities	69,600,000.00	52,500,000.00	320,000,000.00
05	EDUCATION	354,628,930.50	266,633,672.09	430,186,121.00
0502	Increase in access, retention, and completion rate at all levels	265,028,930.50	199,133,672.09	300,186,121.00
050201	Early Childhood Care, Development and Education (ECCDE)	265,028,930.50	199,133,672.09	300,186,121.00
0505	Adequate infrastructure at all levels	89,600,000.00	67,500,000.00	130,000,000.00
050501	Schools' infrastructure construction and rehabilitation	69,700,000.00	52,500,000.00	110,000,000.00
050502	Furnishing	19,900,000.00	15,000,000.00	20,000,000.00

235212 - NANGERE 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
06	HOUSING AND URBAN DEVELOPMENT	2,000,000.00	1,500,000.00	-
0610	Housing and Urban Development - General	2,000,000.00	1,500,000.00	-
061001	Housing and Urban Development - General	2,000,000.00	1,500,000.00	-
09	ENVIRONMENTAL IMPROVEMENT	49,800,000.00	37,500,000.00	543,628,360.00
0910	Environmental Improvement - General	49,800,000.00	37,500,000.00	543,628,360.00
091001	Environmental Improvement - General	49,800,000.00	37,500,000.00	543,628,360.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	947,200,000.00	714,749,987.00	1,590,000,000.00
1010	Water Resources and Rural Deve - General	947,200,000.00	714,749,987.00	1,590,000,000.00
101001	Water Resources and Rural Deve - General	947,200,000.00	714,749,987.00	1,590,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,644,439,986.30	1,198,146,536.28	4,013,277,809.00
1310	Reform of Government and Governance - General	1,644,439,986.30	1,198,146,536.28	4,013,277,809.00
131001	Reform of Government and Governance - General	1,644,439,986.30	1,198,146,536.28	4,013,277,809.00
14	POWER	39,800,000.00	30,000,000.00	-
1410	Power - General	39,800,000.00	30,000,000.00	-
141001	Power - General	39,800,000.00	30,000,000.00	-
17	ROAD	948,924,376.52	715,495,111.50	1,827,606,968.00
1710	Road - General	948,924,376.52	715,495,111.50	1,827,606,968.00
171001	Road - General	948,924,376.52	715,495,111.50	1,827,606,968.00
23	SOCIAL PROTECTION	-	-	285,000,000.00
2305	Social Pensions and Old Age Support	-	-	285,000,000.00
230501	Pensions Payments and Contributions	-	-	195,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235212 - NANGERE Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	<u>1,280,003,959.48</u>	<u>961,131,719.62</u>	<u>2,101,929,095.00</u>
01	AGRICULTURE	123,865,892.26	93,008,648.25	172,686,089.00
0101	Effective governance of the Agriculture Sector	123,865,892.26	93,008,648.25	172,686,089.00
010101	Legal, policy, regulations and standards, guidelines and protocols	123,865,892.26	93,008,648.25	172,686,089.00
02	SOCIETAL RE-ORIENTATION	50,037,626.88	37,572,345.00	98,771,018.00
0210	Societal Re-orientation - General	50,037,626.88	37,572,345.00	98,771,018.00
021001	Societal Re-orientation - General	50,037,626.88	37,572,345.00	98,771,018.00
04	HEALTH	449,869,820.14	337,799,075.25	499,073,325.00
0403	Enhancement of the delivery of Essential Package of Health Services	449,869,820.14	337,799,075.25	499,073,325.00
040301	Reproductive, Maternal and Neonatal Health	449,869,820.14	337,799,075.25	499,073,325.00
05	EDUCATION	155,328,930.50	116,633,672.09	204,186,121.00
0502	Increase in access, retention, and completion rate at all levels of education	155,328,930.50	116,633,672.09	204,186,121.00
050201	Early Childhood Care, Development and Education (ECCDE)	155,328,930.50	116,633,672.09	204,186,121.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	357,077,313.19	268,122,867.53	649,544,502.00
1310	Reform of Government and Governance - General	357,077,313.19	268,122,867.53	649,544,502.00
131001	Reform of Government and Governance - General	357,077,313.19	268,122,867.53	649,544,502.00
17	ROAD	143,824,376.52	107,995,111.50	192,668,040.00
1710	Road - General	143,824,376.52	107,995,111.50	192,668,040.00
171001	Road - General	143,824,376.52	107,995,111.50	192,668,040.00
23	SOCIAL PROTECTION	-	-	285,000,000.00
2305	Social Pensions and Old Age Support	-	-	285,000,000.00
230501	Pensions Payments and Contributions	-	-	195,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235212 - NANGERE 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	972,962,673.11	692,326,144.75	1,313,733,307.00
01	AGRICULTURE	40,000,000.00	30,003,001.00	117,500,000.00
0101	Effective governance of the Agriculture Sector	35,000,000.00	26,250,000.00	107,500,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	35,000,000.00	26,250,000.00	107,500,000.00
0102	Development of the livestock value chain	5,000,000.00	3,753,001.00	10,000,000.00
010203	Poultry, pig, and micro livestock production	5,000,000.00	3,753,001.00	10,000,000.00
02	SOCIETAL RE-ORIENTATION	5,100,000.00	3,750,000.00	12,500,000.00
0210	Societal Re-orientation - General	5,100,000.00	3,750,000.00	12,500,000.00
021001	Societal Re-orientation - General	5,100,000.00	3,750,000.00	12,500,000.00
04	HEALTH	10,100,000.00	7,500,000.00	75,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	10,100,000.00	7,500,000.00	75,000,000.00
040301	Reproductive, Maternal and Neonatal Health	10,100,000.00	7,500,000.00	75,000,000.00
05	EDUCATION	20,200,000.00	15,000,000.00	30,000,000.00
0502	Increase in access, retention, and completion rate at all levels of education	20,200,000.00	15,000,000.00	30,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	20,200,000.00	15,000,000.00	30,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	19,900,000.00	15,000,000.00	100,000,000.00
0910	Environmental Improvement - General	19,900,000.00	15,000,000.00	100,000,000.00
091001	Environmental Improvement - General	19,900,000.00	15,000,000.00	100,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	867,562,673.11	613,573,143.75	953,733,307.00
1310	Reform of Government and Governance - General	867,562,673.11	613,573,143.75	953,733,307.00
131001	Reform of Government and Governance - General	867,562,673.11	613,573,143.75	953,733,307.00
17	ROAD	10,100,000.00	7,500,000.00	25,000,000.00
1710	Road - General	10,100,000.00	7,500,000.00	25,000,000.00
171001	Road - General	10,100,000.00	7,500,000.00	25,000,000.00

Table 24: Capital Expenditure by Programme Classification

235212 - NANGERE 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	2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
01	AGRICULTURE	229,700,000.00	173,250,000.00	349,000,000.00
0101	Effective governance of the Agriculture Sector	149,100,000.00	112,500,000.00	195,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	149,100,000.00	112,500,000.00	195,000,000.00
0102	Development of the livestock value chain	-	-	89,000,000.00
010203	Poultry, pig, and micro livestock production	-	-	69,000,000.00
010205	Animal Health and Livestock Diseases Management	-	-	20,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	74,600,000.00	56,250,000.00	40,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	74,600,000.00	56,250,000.00	40,000,000.00
0106	Promotion of forest resource conservation and preservation	6,000,000.00	4,500,000.00	25,000,000.00
010601	Forest regeneration and conservation	6,000,000.00	4,500,000.00	25,000,000.00
02	SOCIETAL RE-ORIENTATION	12,000,000.00	9,000,000.00	-
0210	Societal Re-orientation - General	12,000,000.00	9,000,000.00	-
021001	Societal Re-orientation - General	12,000,000.00	9,000,000.00	-
04	HEALTH	164,100,000.00	123,750,000.00	517,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	94,500,000.00	71,250,000.00	197,000,000.00
040301	Reproductive, Maternal and Neonatal Health	94,500,000.00	71,250,000.00	197,000,000.00
0405	Provision of adequate and modern health infrastructure	69,600,000.00	52,500,000.00	320,000,000.00
040501	Functional Health Facilities	69,600,000.00	52,500,000.00	320,000,000.00
05	EDUCATION	179,100,000.00	135,000,000.00	196,000,000.00
0502	Increase in access, retention, and completion rate at all levels	89,500,000.00	67,500,000.00	66,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	89,500,000.00	67,500,000.00	66,000,000.00
0505	Adequate infrastructure at all levels	89,600,000.00	67,500,000.00	130,000,000.00
050501	Schools' infrastructure construction and rehabilitation	69,700,000.00	52,500,000.00	110,000,000.00
050502	Furnishing	19,900,000.00	15,000,000.00	20,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	2,000,000.00	1,500,000.00	-
0610	Housing and Urban Development - General	2,000,000.00	1,500,000.00	-
061001	Housing and Urban Development - General	2,000,000.00	1,500,000.00	-
09	ENVIRONMENTAL IMPROVEMENT	29,900,000.00	22,500,000.00	443,628,360.00
0910	Environmental Improvement - General	29,900,000.00	22,500,000.00	443,628,360.00
091001	Environmental Improvement - General	29,900,000.00	22,500,000.00	443,628,360.00

235212 - NANGERE 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
10	WATER RESOURCES AND RURAL DEVELOPMENT	947,200,000.00	714,749,987.00	1,590,000,000.00
1010	Water Resources and Rural Deve - General	947,200,000.00	714,749,987.00	1,590,000,000.00
101001	Water Resources and Rural Deve - General	947,200,000.00	714,749,987.00	1,590,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	419,800,000.00	316,450,525.00	2,410,000,000.00
1310	Reform of Government and Governance - General	419,800,000.00	316,450,525.00	2,410,000,000.00
131001	Reform of Government and Governance - General	419,800,000.00	316,450,525.00	2,410,000,000.00
14	POWER	39,800,000.00	30,000,000.00	-
1410	Power - General	39,800,000.00	30,000,000.00	-
141001	Power - General	39,800,000.00	30,000,000.00	-
17	ROAD	795,000,000.00	600,000,000.00	1,609,938,928.00
1710	Road - General	795,000,000.00	600,000,000.00	1,609,938,928.00
171001	Road - General	795,000,000.00	600,000,000.00	1,609,938,928.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235212 - NANGERE Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,818,600,000.00	2,126,200,512.00	7,115,567,288.00
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	23521297 - Nangere - LG Wide	-	-	60,000,000.00
Purchase of 3Nos motorcycle	13 - REFORM OF	012500100200 - General Administration Unit	23010104 - Purchase of Motor Cycles	70131 - General Personnel Services	23521297 - Nangere - LG Wide	-	-	6,000,000.00
Purchase of Official Vehicle to Chairman	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23521297 - Nangere - LG Wide	-	-	70,000,000.00
Supply of Furnitures to secretariat	13 - REFORM OF	012500100200 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23521210 - Tikau	-	-	250,000,000.00
Furnitures to Nangere Guest House at Potiskum	13 - REFORM OF	012500100200 - General Administration Unit	23010121 - Purchase of Residential Furnitur	70131 - General Personnel Services	23521298 - Nangere - Outside LG but wi	-	-	10,000,000.00
Purchase of Sport Materials	13 - REFORM OF	012500100200 - General Administration Unit	23010126 - Purchase of Sporting / Gaming E	70131 - General Personnel Services	23521297 - Nangere - LG Wide	-	-	5,000,000.00
Provision of Security Equipments and surveillance Information Gadget	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23521297 - Nangere - LG Wide	-	-	20,000,000.00
Construction of District Head Office (2) and Residence	13 - REFORM OF	012500100200 - General Administration Unit	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23521297 - Nangere - LG Wide	49,700,000.00	37,500,000.00	400,000,000.00
Upgrading of Tikau Emirate Palace & Renovation and accessories to Government Lodge	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23521210 - Tikau	223,200,000.00	168,361,511.00	590,000,000.00
Renovation of Secretariat	13 - REFORM OF	012500100200 - General Administration Unit	23030121 - Rehabilitation/ Repairs of Office	70131 - General Personnel Services	23521208 - Nangere	-	-	500,000,000.00
0	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23521297 - Nangere - LG Wide	2,000,000.00	1,500,000.00	-
0	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming E	70861 - Recreation, Culture and Religio	23521297 - Nangere - LG Wide	10,000,000.00	7,500,000.00	-
Purchase of Tractors 2Nos	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23521297 - Nangere - LG Wide	149,100,000.00	112,500,000.00	195,000,000.00
Fencing of Orchard	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23020135 - Construction/ Provision of Perim	70422 - Forestry	23521297 - Nangere - LG Wide	2,000,000.00	1,500,000.00	20,000,000.00
Tree Planting Campaign	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23521297 - Nangere - LG Wide	4,000,000.00	3,000,000.00	5,000,000.00
Purchase of 2Nos Motorcycle	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010104 - Purchase of Motor Cycles	70421 - Agriculture	23521297 - Nangere - LG Wide	-	-	4,000,000.00
Purchase of Oxlough	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23521297 - Nangere - LG Wide	-	-	60,000,000.00
Poultry Farming	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020137 - Construction/ Provision of Fish R	70421 - Agriculture	23521297 - Nangere - LG Wide	-	-	5,000,000.00
Rehabilitation of Vet Clinic and Slap (Dawasa and Degubi)	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23030105 - Rehabilitation/ Repairs of Hospit	70421 - Agriculture	23521297 - Nangere - LG Wide	-	-	20,000,000.00
Earth Dam provision	01 - AGRICULTUR	021500200200 - Fisheries Development	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23521297 - Nangere - LG Wide	64,600,000.00	48,750,000.00	30,000,000.00
Home Economics Empowerment	01 - AGRICULTUR	021500300400 - Home Economic and Manufacturing	23020137 - Construction/ Provision of Fish R	70421 - Agriculture	23521297 - Nangere - LG Wide	10,000,000.00	7,500,000.00	10,000,000.00
Purchase of Utility Vehicle	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23521297 - Nangere - LG Wide	-	-	10,000,000.00
Purchase of Mass Transit Buses	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23521297 - Nangere - LG Wide	-	-	160,000,000.00
Construction of Market Stall at Chalino, Kukuri and Degubi & Construction of Shopping	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23521297 - Nangere - LG Wide	72,000,000.00	54,339,014.00	210,000,000.00
Purchase of ICT Facilities	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020127 - Construction/ Provision of ICT In	70112 - Financial and Fiscal Affairs	23521297 - Nangere - LG Wide	-	-	10,000,000.00
Fencing of Dawasa Motor Park	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020135 - Construction/ Provision of Perim	70112 - Financial and Fiscal Affairs	23521203 - Dawasa/G. Baba	29,900,000.00	22,500,000.00	50,000,000.00
1km road and 25 balance of 2025 from Mai Asku to Nangere 1.5km Duddaye road	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23521297 - Nangere - LG Wide	695,600,000.00	525,000,000.00	1,369,938,928.00
Contribution to WASH Unit	17 - ROAD	023400100100 - Department of Works	23040105 - Water Pollution Prevention & Co	70443 - Construction	23521297 - Nangere - LG Wide	19,900,000.00	15,000,000.00	40,000,000.00
0	06 - HOUSING AM	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23521297 - Nangere - LG Wide	2,000,000.00	1,500,000.00	-
Purchase & Acquisition of Land and compensation payment	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23521297 - Nangere - LG Wide	79,500,000.00	60,000,000.00	200,000,000.00
0	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23521297 - Nangere - LG Wide	39,800,000.00	30,000,000.00	-
Purchase of Borehole accessories	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23521297 - Nangere - LG Wide	39,800,000.00	30,000,000.00	100,000,000.00
Drilling of solar hybrid boreholes across LGA 20Nos & Sinking and rehabilitation of cem	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23521297 - Nangere - LG Wide	387,600,000.00	292,500,000.00	540,000,000.00
Conversion of 30Nos of motorize boreholes to solar hybrid and Maintenance of existing	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23521297 - Nangere - LG Wide	480,000,000.00	362,250,000.00	850,000,000.00
Provision and maintenance of street light	10 - WATER RESC	023400300100 - Water Resource & Water Supply	23030123 - Rehabilitation/ Repairs of Traffic	70631 - Water Supply	23521297 - Nangere - LG Wide	39,800,000.00	29,999,987.00	100,000,000.00
Purchase of Utility Vehicle	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23010105 - Purchase of Motor Vehicles	70511 - Waste Management	23521297 - Nangere - LG Wide	-	-	10,000,000.00
1.5km road Garin Riko to Watnani	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23030113 - Rehabilitation/ Repairs of Roads	70511 - Waste Management	23521211 - Watnani	29,900,000.00	22,500,000.00	150,000,000.00
Embarkment and Laterite filling	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23030133 - Landscaping and Beautification	70511 - Waste Management	23521297 - Nangere - LG Wide	-	-	283,628,360.00
Motorcycle of two(2) for M & E	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010104 - Purchase of Motor Cycles	70132 - Overall Planning and Statistical	23521297 - Nangere - LG Wide	10,000,000.00	7,500,000.00	4,000,000.00
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23521297 - Nangere - LG Wide	15,000,000.00	11,250,000.00	-
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23521297 - Nangere - LG Wide	5,000,000.00	3,750,000.00	-
Provision of Laptops to Chairman, DPM, Secretary and 7 Head of Departments / IPAD,	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010113 - Purchase of Computers and Acc	70132 - Overall Planning and Statistical	23521208 - Nangere	10,000,000.00	7,500,000.00	50,000,000.00
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010114 - Purchase of Computer Printers	70132 - Overall Planning and Statistical	23521297 - Nangere - LG Wide	5,000,000.00	3,750,000.00	-
Three (3) Motorcycle for Supervision	05 - EDUCATION	051700100100 - Department of Education	23010104 - Purchase of Motor Cycles	70912 - Primary Education	23521297 - Nangere - LG Wide	-	-	6,000,000.00
Provision of Furnitures	05 - EDUCATION	051700100100 - Department of Education	23010112 - Purchase of Office Furniture and	70912 - Primary Education	23521297 - Nangere - LG Wide	19,900,000.00	15,000,000.00	20,000,000.00
Construction of additional classrooms across LGA 5 classroom office and store	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23521297 - Nangere - LG Wide	39,800,000.00	30,000,000.00	75,000,000.00
Construction of toilets to 11 ward to Existing Primary Schools	05 - EDUCATION	051700100100 - Department of Education	23020128 - Construction/ Provision of Other	70912 - Primary Education	23521297 - Nangere - LG Wide	89,500,000.00	67,500,000.00	30,000,000.00
Renovation of Existing Primary Schools 11Nos	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23521297 - Nangere - LG Wide	29,900,000.00	22,500,000.00	35,000,000.00
Renovation of Education Office	05 - EDUCATION	051700100100 - Department of Education	23030121 - Rehabilitation/ Repairs of Office	70912 - Primary Education	23521297 - Nangere - LG Wide	-	-	30,000,000.00
Motorcycle six (6) in 11 wards	04 - HEALTH	052100100100 - Department of Health Care	23010104 - Purchase of Motor Cycles	70741 - Public Health Services	23521297 - Nangere - LG Wide	-	-	12,000,000.00
Purchase of Medical equipment	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Eq	70741 - Public Health Services	23521297 - Nangere - LG Wide	-	-	50,000,000.00
Tricycle 1 to each facility across Eleven (11) wards tricycle ambulance machine	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23521297 - Nangere - LG Wide	44,800,000.00	33,750,000.00	55,000,000.00
Repairs of four (4) Ambulance	04 - HEALTH	052100100100 - Department of Health Care	23010148 - Purchase of School Furniture and	70741 - Public Health Services	23521297 - Nangere - LG Wide	49,700,000.00	37,500,000.00	80,000,000.00
Renovation of Nine (4) Health Facilities	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23521297 - Nangere - LG Wide	49,600,000.00	37,500,000.00	150,000,000.00
Renovation of Health Facility at Garin Gambo General	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23521208 - Nangere	20,000,000.00	15,000,000.00	170,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235212 - NANGERE 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
	<i>Total Expenditure</i>	<u>500,430,230.50</u>	<u>375,984,646.09</u>	<u>492,924,383.00</u>
050000000000	SOCIAL	500,430,230.50	375,984,646.09	492,924,383.00
051700000000	DEPARTMENT OF EDUCATION	500,430,230.50	375,984,646.09	492,924,383.00
051700100100	Department of Education	500,430,230.50	375,984,646.09	492,924,383.00

Table 27: Basic Education Expenditure by Economic Classification

235212 - NANGERE 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	500,430,230.50	375,984,646.09	492,924,383.00
2	EXPENDITURES	<u>500,430,230.50</u>	<u>375,984,646.09</u>	<u>492,924,383.00</u>
21	PERSONNEL COSTS	<u>301,130,230.50</u>	<u>225,984,646.09</u>	<u>266,924,383.00</u>
2101	SALARY	<u>301,130,230.50</u>	<u>225,984,646.09</u>	<u>266,924,383.00</u>
210101	SALARIES AND WAGES	301,130,230.50	225,984,646.09	266,924,383.00
21010101	Consolidated Salary	301,130,230.50	225,984,646.09	266,924,383.00
22	OTHER RECURRENT COSTS	<u>20,200,000.00</u>	<u>15,000,000.00</u>	<u>30,000,000.00</u>
2202	OVERHEAD COSTS	<u>16,200,000.00</u>	<u>12,000,000.00</u>	<u>20,000,000.00</u>
220201	TRANSPORT & TRAVEL - GENERAL	<u>1,300,000.00</u>	<u>975,000.00</u>	<u>3,250,000.00</u>
22020101	Local Transport & Traveling - Training	1,300,000.00	975,000.00	3,250,000.00
220202	UTILITIES - GENERAL	<u>600,000.00</u>	<u>450,000.00</u>	<u>1,500,000.00</u>
22020202	Telephone Charges	500,000.00	375,000.00	1,250,000.00
22020211	Other Utility Charges	100,000.00	75,000.00	250,000.00
220203	MATERIALS & SUPPLIES- GENERAL	<u>11,300,000.00</u>	<u>8,437,500.00</u>	<u>8,125,000.00</u>
22020301	Office Stationaries/Computer Consumables	600,000.00	450,000.00	1,500,000.00
22020305	Printing of Non-Security Documents	700,000.00	487,500.00	1,625,000.00
22020310	Teaching Aids/Instruction Materials	10,000,000.00	7,500,000.00	5,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	<u>1,300,000.00</u>	<u>900,000.00</u>	<u>3,000,000.00</u>
22020402	Maintenance of Office Furniture	600,000.00	412,500.00	1,375,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	487,500.00	1,625,000.00

235212 - NANGERE 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	150,000.00	500,000.00
22020501	Local Training	200,000.00	150,000.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	700,000.00	525,000.00	1,750,000.00
22020701	Financial Consulting	200,000.00	150,000.00	500,000.00
22020706	Surveying Services	500,000.00	375,000.00	1,250,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	75,000.00	250,000.00
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	487,500.00	1,625,000.00
22021001	Refreshment & Meals	400,000.00	262,500.00	875,000.00
22021007	Welfare Packages	300,000.00	225,000.00	750,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	4,000,000.00	3,000,000.00	10,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	4,000,000.00	3,000,000.00	10,000,000.00
22040101	Grants to Other Governments	4,000,000.00	3,000,000.00	10,000,000.00
23	CAPITAL EXPENDITURES	179,100,000.00	135,000,000.00	196,000,000.00
2301	FIXED ASSET PURCHASED	19,900,000.00	15,000,000.00	26,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	19,900,000.00	15,000,000.00	26,000,000.00
23010104	Purchase of Motor Cycles	-	-	6,000,000.00
23010112	Purchase of Office Furniture and Fittings	19,900,000.00	15,000,000.00	20,000,000.00
2302	CONSTRUCTION/ PROVISION	129,300,000.00	97,500,000.00	105,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	129,300,000.00	97,500,000.00	105,000,000.00
23020107	Construction/ Provision of Public Schools	39,800,000.00	30,000,000.00	75,000,000.00
23020128	Construction/ Provision of Other Buildings	89,500,000.00	67,500,000.00	30,000,000.00
2303	REHABILITATION/ REPAIRS	29,900,000.00	22,500,000.00	65,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	29,900,000.00	22,500,000.00	65,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	29,900,000.00	22,500,000.00	35,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	-	-	30,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235212 - NANGERE Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	500,430,230.50	375,984,646.09	492,924,383.00
709	EDUCATION	500,430,230.50	375,984,646.09	492,924,383.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	500,430,230.50	375,984,646.09	492,924,383.00
70912	Primary Education	500,430,230.50	375,984,646.09	492,924,383.00

Table 29: Basic Education Expenditure by Programme Classification

235212 - NANGERE 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	354,628,930.50	266,633,672.09	430,186,121.00
05	EDUCATION	354,628,930.50	266,633,672.09	430,186,121.00
0502	Increase in access, retention, and completion ra	265,028,930.50	199,133,672.09	300,186,121.00
050201	Early Childhood Care, Development and Education (EC	265,028,930.50	199,133,672.09	300,186,121.00
0505	Adequate infrastructure at all levels	89,600,000.00	67,500,000.00	130,000,000.00
050501	Schools' infrastructure construction and rehabilitation	69,700,000.00	52,500,000.00	110,000,000.00
050502	Furnishing	19,900,000.00	15,000,000.00	20,000,000.00

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

235212 - NANGERE 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	266,924,383.00	20,000,000.00	10,000,000.00	296,924,383.00	196,000,000.00	492,924,383.00
050000000000	SOCIAL	266,924,383.00	20,000,000.00	10,000,000.00	296,924,383.00	196,000,000.00	492,924,383.00
051700000000	DEPARTMENT OF EDUCATIO	266,924,383.00	20,000,000.00	10,000,000.00	296,924,383.00	196,000,000.00	492,924,383.00
051700100100	Department of Education	266,924,383.00	20,000,000.00	10,000,000.00	296,924,383.00	196,000,000.00	492,924,383.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235212 - NANGERE 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	624,069,820.14	469,049,075.25	1,091,073,325.00
050000000000	SOCIAL	624,069,820.14	469,049,075.25	1,091,073,325.00
052100000000	DEPARTMENT OF HEALTH CARE	624,069,820.14	469,049,075.25	1,091,073,325.00
052100100100	Department of Health Care	624,069,820.14	469,049,075.25	1,091,073,325.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235212 - NANGERE 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	624,069,820.14	469,049,075.25	1,091,073,325.00
2	EXPENDITURES	624,069,820.14	469,049,075.25	1,091,073,325.00
21	PERSONNEL COSTS	449,869,820.14	337,799,075.25	499,073,325.00
2101	SALARY	449,869,820.14	337,799,075.25	499,073,325.00
210101	SALARIES AND WAGES	449,869,820.14	337,799,075.25	499,073,325.00
21010101	Consolidated Salary	449,869,820.14	337,799,075.25	499,073,325.00
22	OTHER RECURRENT COSTS	10,100,000.00	7,500,000.00	75,000,000.00
2202	OVERHEAD COSTS	8,100,000.00	6,000,000.00	70,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	375,000.00	1,250,000.00
22020101	Local Transport & Traveling - Training	500,000.00	375,000.00	1,250,000.00
220202	UTILITIES - GENERAL	300,000.00	187,500.00	625,000.00
22020202	Telephone Charges	100,000.00	75,000.00	250,000.00
22020211	Other Utility Charges	200,000.00	112,500.00	375,000.00
220203	MATERIALS & SUPPLIES- GENERAL	2,600,000.00	1,950,000.00	56,500,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	900,000.00	3,000,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,050,000.00	3,500,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	50,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,400,000.00	1,050,000.00	3,500,000.00
22020402	Maintenance of Office Furniture	400,000.00	300,000.00	1,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	750,000.00	2,500,000.00

225212 - NANGERE 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	1,125,000.00	3,750,000.00
22020501	Local Training	1,500,000.00	1,125,000.00	3,750,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	600,000.00	450,000.00	1,500,000.00
22020701	Financial Consulting	100,000.00	75,000.00	250,000.00
22020706	Surveying Services	500,000.00	375,000.00	1,250,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	75,000.00	250,000.00
22020901	Bank Charges (other than Interest)	100,000.00	75,000.00	250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	787,500.00	2,625,000.00
22021001	Refreshment & Meals	500,000.00	375,000.00	1,250,000.00
22021007	Welfare Packages	600,000.00	412,500.00	1,375,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,000,000.00	1,500,000.00	5,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	2,000,000.00	1,500,000.00	5,000,000.00
22040101	Grants to Other Governments	2,000,000.00	1,500,000.00	5,000,000.00
23	CAPITAL EXPENDITURES	164,100,000.00	123,750,000.00	517,000,000.00
2301	FIXED ASSET PURCHASED	94,500,000.00	71,250,000.00	197,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	94,500,000.00	71,250,000.00	197,000,000.00
23010104	Purchase of Motor Cycles	-	-	12,000,000.00
23010122	Purchase of Health / Medical Equipment	-	-	50,000,000.00
23010139	Purchase of Ambulance	44,800,000.00	33,750,000.00	55,000,000.00
23010148	Purchase of School Furniture & Fittings	49,700,000.00	37,500,000.00	80,000,000.00
2303	REHABILITATION/ REPAIRS	69,600,000.00	52,500,000.00	320,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	69,600,000.00	52,500,000.00	320,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	69,600,000.00	52,500,000.00	320,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235212 - NANGERE 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	624,069,820.14	469,049,075.25	1,091,073,325.00
707	HEALTH	624,069,820.14	469,049,075.25	1,091,073,325.00
7074	PUBLIC HEALTH SERVICES	624,069,820.14	469,049,075.25	1,091,073,325.00
70741	Public Health Services	624,069,820.14	469,049,075.25	1,091,073,325.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235212 - NANGERE 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	624,069,820.14	469,049,075.25	1,091,073,325.00
04	HEALTH	624,069,820.14	469,049,075.25	1,091,073,325.00
0403	Enhancement of the delivery of Essential Packa	554,469,820.14	416,549,075.25	771,073,325.00
040301	Reproductive, Maternal and Neonatal Health	554,469,820.14	416,549,075.25	771,073,325.00
0405	Provision of adequate and modern health infras	69,600,000.00	52,500,000.00	320,000,000.00
040501	Functional Health Facilities	69,600,000.00	52,500,000.00	320,000,000.00

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

235212 - NANGERE 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	499,073,325.00	70,000,000.00	5,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00
050000000000	SOCIAL	499,073,325.00	70,000,000.00	5,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00
052100000000	DEPARTMENT OF HEALTH CA	499,073,325.00	70,000,000.00	5,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00
052100100100	Department of Health Care	499,073,325.00	70,000,000.00	5,000,000.00	574,073,325.00	517,000,000.00	1,091,073,325.00