



Nguru Local Government, Yobe State

NGURU LOCAL GOVERNMENT 2026 APPROVED BUDGET

Published: 26/02/2026

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.....	12
2.D	Revenue by Fund Classification.....	13
3	Expenditure Reports	14
3.A	Expenditure by Administrative Classification.....	14
3.B	Expenditure by Economic Classification.....	20
3.C	Expenditure by Functional Classification	24
3.D	Expenditure by Location Classification	31
3.E	Expenditure by Programme Classification	35
3.F	Capital Expenditure by Project.....	41
3.G	Basic Education Expenditure	42
3.H	Primary Healthcare Expenditure.....	45

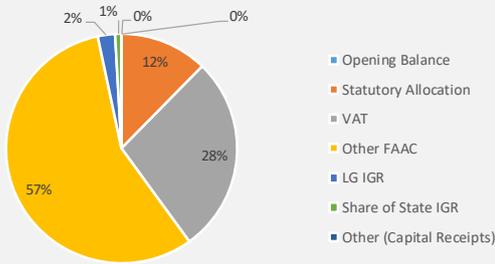
List of Reports

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

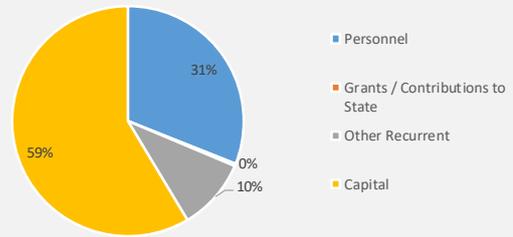
1 Budget Overview

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

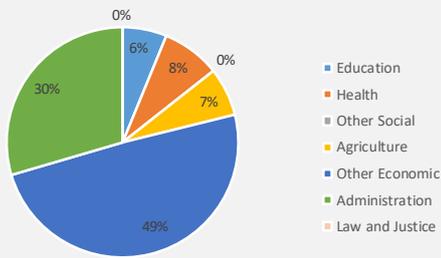
Where is the Money coming from?



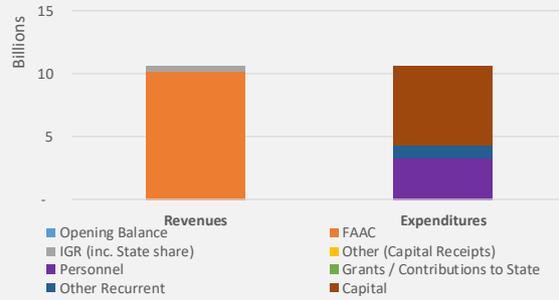
What is the Money being spent On?



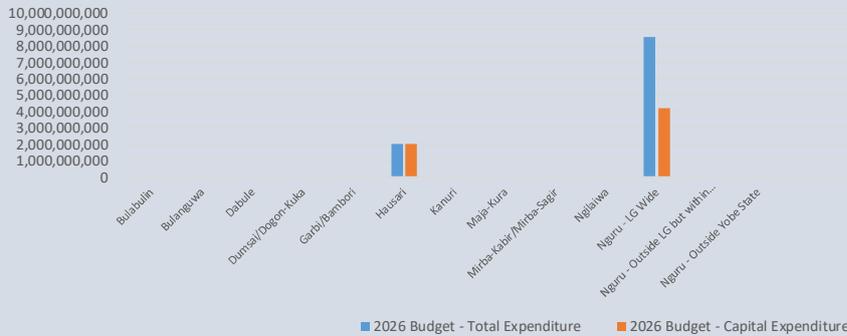
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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

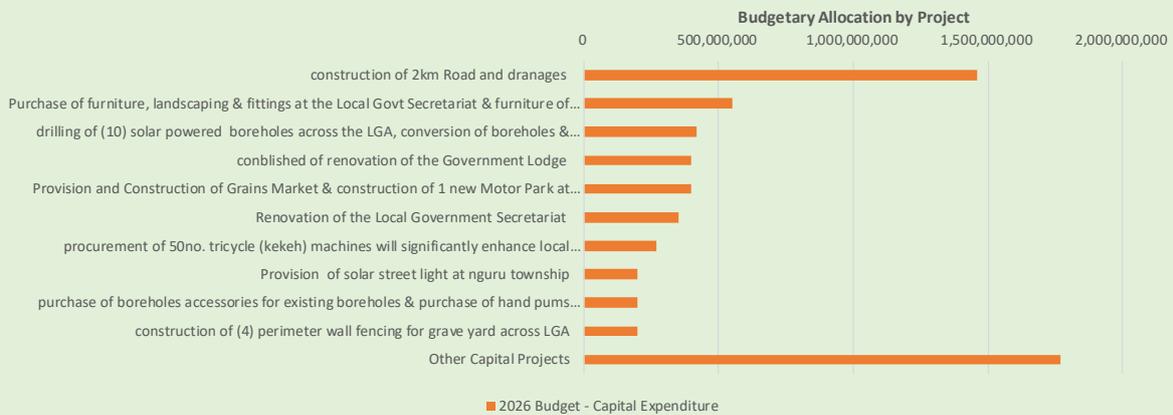


Table 1: Budget Overview

Yobe State - NGURU Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		1,304,111,648.00	
VAT		2,947,529,785.00	
Other FAAC		6,021,104,644.00	
LG IGR		253,000,000.00	
Share of State IGR		97,924,399.00	
Other (Capital Receipts)		-	
Total Revenue		10,623,670,476.00	
Expenditure by Economic		2026 Budget	
Personnel		3,299,000,000.00	
Grants / Contributions to State		32,000,000.00	
Other Recurrent		1,071,924,399.00	
Capital		6,220,746,077.00	
Total Expenditure		10,623,670,476.00	
Expenditure by Sector		2026 Budget	
Education		655,092,000.00	
Health		869,535,000.00	
Other Social		-	
Agriculture		721,010,000.00	
Other Economic		5,237,096,476.00	
Administration		3,140,937,000.00	
Law and Justice		-	
Total Expenditure		10,623,670,476.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
construction of 2km Road and drainages		1,460,000,000.00	
Purchase of furniture, landscaping & fittings at the Local Govt Secretariat & furniture of		550,000,000.00	
drilling of (10) solar powered boreholes across the LGA, conversion of boreholes & drill		420,000,000.00	
conblished of renovation of the Government Lodge		400,000,000.00	
Provision and Construction of Grains Market & construction of 1 new Motor Park at Ng		400,000,000.00	
Renovation of the Local Government Secretariat		350,000,000.00	
procurement of 50no. tricycle (kekeh) machines will significantly enhance local Govern		268,746,077.00	
Provision of solar street light at nguru township		200,000,000.00	
purchase of boreholes accessories for existing boreholes & purchase of hand pums acc		200,000,000.00	
construction of (4) perimeter wall fencing for grave yard across LGA		200,000,000.00	
<i>Other Capital Projects</i>		<i>1,772,000,000.00</i>	
Total		6,220,746,077.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Bulabulin		-	-
Bulanguwa		-	-
Dabule		-	-
Dumsai/Dogon-Kuka		-	-
Garbi/Bambori		-	-
Hausari		2,045,000,000.00	2,045,000,000.00
Kanuri		-	-
Maja-Kura		-	-
Mirba-Kabir/Mirba-Sagir		-	-
Ngilaiwa		-	-
Nguru - LG Wide		8,578,670,476.00	4,175,746,077.00
Nguru - Outside LG but within Yobe St		-	-
Nguru - Outside Yobe State		-	-
Total		10,623,670,476.00	6,220,746,077.00

Table 2 Summary Revenue and Expenditure

225313 - NGURU Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,438,605,139.00	67,820,140.00	10,623,670,476.00
11 - GOVERNMENT SHARE OF FAAC	4,981,305,139.00	-	10,370,670,476.00
12 - INDEPENDENT REVENUE	457,300,000.00	67,820,140.00	253,000,000.00
Recurrent Expenditure	2,628,134,469.50	2,907,216,670.00	4,402,924,399.00
21 - PERSONNEL COSTS	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
22 - OTHER RECURRENT COSTS	621,336,480.50	1,085,830,181.00	1,103,924,399.00
Transfer to Capital Account	2,810,470,669.49	- 2,839,396,530.00	6,220,746,077.00
Capital Receipts	103,500,000.00	67,820,140.00	-
13 - AID AND GRANTS	103,500,000.00	67,820,140.00	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,834,000,000.00	606,069,753.00	6,220,746,077.00
Total Revenue (including OB)	5,542,105,139.00	135,640,280.00	10,623,670,476.00
Total Expenditure	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00

Table 3 Expenditure by MDA by Main Economic Classification

235313 - NGURU 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	3,299,000,000.00	1,103,924,399.00	4,402,924,399.00	6,220,746,077.00	10,623,670,476.00
0100000000	ADMINISTRATION SECTOR	1,029,000,000.00	361,937,000.00	1,390,937,000.00	1,750,000,000.00	3,140,937,000.00
0111000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	235,200,000.00	126,200,000.00	361,400,000.00	-	361,400,000.00
011100100100	Office of the Chairman	235,200,000.00	126,200,000.00	361,400,000.00	-	361,400,000.00
0112000000	LOCAL GOVERNMENT COUNCIL	147,000,000.00	14,055,000.00	161,055,000.00	-	161,055,000.00
011200100100	The Council	147,000,000.00	14,055,000.00	161,055,000.00	-	161,055,000.00
0125000000	DIRECTOR OF PERSONNEL MANAGEMENT	499,800,000.00	205,347,000.00	705,147,000.00	1,750,000,000.00	2,455,147,000.00
012500100100	Director of Personnel Management	294,000,000.00	16,155,000.00	310,155,000.00	60,000,000.00	370,155,000.00
012500100200	General Administration Unit	-	10,000,000.00	10,000,000.00	1,100,000,000.00	1,110,000,000.00
012500100600	Information Unit	-	15,000,000.00	15,000,000.00	30,000,000.00	45,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	150,000,000.00	150,000,000.00	60,000,000.00	210,000,000.00
012500100900	Traditional Rulers Unit	205,800,000.00	14,192,000.00	219,992,000.00	-	219,992,000.00
012500101000	Community Development Unit	-	-	-	500,000,000.00	500,000,000.00
0161000000	SECRETARY TO THE LOCAL GOVERNMENT	147,000,000.00	16,335,000.00	163,335,000.00	-	163,335,000.00
016100100100	Secretary to the Local Government	147,000,000.00	16,335,000.00	163,335,000.00	-	163,335,000.00
0200000000	ECONOMIC SECTOR	1,329,200,000.00	548,160,399.00	1,877,360,399.00	4,080,746,077.00	5,958,106,476.00
0215000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	294,000,000.00	97,010,000.00	391,010,000.00	330,000,000.00	721,010,000.00
021500100100	Department of Agriculture & Natural Resources	294,000,000.00	47,010,000.00	341,010,000.00	170,000,000.00	511,010,000.00
021500100200	Forestry Development Unit	-	-	-	20,000,000.00	20,000,000.00
021500200100	Livestock & Veterinary	-	20,000,000.00	20,000,000.00	140,000,000.00	160,000,000.00
021500300400	Home Economic and Manufacturing	-	30,000,000.00	30,000,000.00	-	30,000,000.00
0220000000	DEPARTMENT OF FINANCE & SUPPLIES	594,200,000.00	356,939,399.00	951,139,399.00	928,746,077.00	1,879,885,476.00
022000100100	Department of Finance & Supplies	594,200,000.00	356,939,399.00	951,139,399.00	928,746,077.00	1,879,885,476.00
0238000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	147,000,000.00	16,306,000.00	163,306,000.00	37,000,000.00	200,306,000.00
023800100100	Budget, Planning, Research and Statistics	147,000,000.00	16,306,000.00	163,306,000.00	37,000,000.00	200,306,000.00
0234000000	DEPARTMENT OF WORKS & HOUSING	294,000,000.00	77,905,000.00	371,905,000.00	2,785,000,000.00	3,156,905,000.00
023400100100	Department of Works	294,000,000.00	17,905,000.00	311,905,000.00	1,560,000,000.00	1,871,905,000.00
023400100500	Fire Service Unit	-	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00
023400100600	Town Country Planning Unit	-	-	-	100,000,000.00	100,000,000.00
023400200100	Rural Electrification	-	-	-	200,000,000.00	200,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	670,000,000.00	670,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	50,000,000.00	50,000,000.00	245,000,000.00	295,000,000.00
0500000000	SOCIAL SECTOR	940,800,000.00	193,827,000.00	1,134,627,000.00	390,000,000.00	1,524,627,000.00
0517000000	DEPARTMENT OF EDUCATION	499,800,000.00	75,292,000.00	575,092,000.00	80,000,000.00	655,092,000.00
051700100100	Department of Education	499,800,000.00	75,292,000.00	575,092,000.00	80,000,000.00	655,092,000.00
0521000000	DEPARTMENT OF HEALTH CARE	441,000,000.00	118,535,000.00	559,535,000.00	310,000,000.00	869,535,000.00
052100100100	Department of Health Care	441,000,000.00	118,535,000.00	559,535,000.00	310,000,000.00	869,535,000.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235313 - NGURU 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>5,542,105,139.00</i>	<i>135,640,280.00</i>	<i>10,623,670,476.00</i>
01000000000	ADMINISTRATION SECTOR	20,400,000.00	6,000,000.00	5,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	20,400,000.00	6,000,000.00	5,000,000.00
012500100100	Director of Personnel Management	20,400,000.00	6,000,000.00	5,000,000.00
02000000000	ECONOMIC SECTOR	5,508,905,139.00	128,140,280.00	10,611,170,476.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	65,800,000.00	11,500,000.00	43,000,000.00
021500100100	Department of Agriculture & Natural Resources	65,800,000.00	11,500,000.00	43,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,358,005,139.00	109,140,280.00	10,523,670,476.00
022000100100	Department of Finance & Supplies	5,358,005,139.00	109,140,280.00	10,523,670,476.00
02340000000	DEPARTMENT OF WORKS & HOUSING	85,100,000.00	7,500,000.00	44,500,000.00
023400100100	Department of Works	85,100,000.00	7,500,000.00	44,500,000.00
05000000000	SOCIAL SECTOR	12,800,000.00	1,500,000.00	7,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	12,800,000.00	1,500,000.00	7,500,000.00
052100100100	Department of Health Care	12,800,000.00	1,500,000.00	7,500,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235313 - NGURU 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	5,542,105,139.00	135,640,280.00	10,623,670,476.00
11	GOVERNMENT SHARE OF FAAC	4,981,305,139.00	-	10,370,670,476.00
1101	GOVERNMENT SHARE OF FAAC	4,981,305,139.00	-	10,370,670,476.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,282,001,322.59	-	1,402,036,047.00
11010101	Statutory Allocation	1,178,501,215.81	-	1,304,111,648.00
11010105	Receipt of Share of State IGR	103,500,106.78	-	97,924,399.00
110102	GOVERNMENT SHARE OF VAT	2,050,602,115.52	-	2,947,529,785.00
11010201	Share of VAT	2,050,602,115.52	-	2,947,529,785.00
110103	OTHER FAAC REVENUES	1,648,701,700.89	-	6,021,104,644.00
11010302	Excess Non-Oil	-	-	316,544,704.00
11010303	Exchange Gain	-	-	1,204,096,159.00
11010304	Ecological Fund	-	-	432,700,977.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	519,241,173.00
11010399	Other FAAC Distributions	1,648,701,700.89	-	3,548,521,631.00
12	INDEPENDENT REVENUE	457,300,000.00	67,820,140.00	253,000,000.00
1201	TAX REVENUE	89,300,000.00	7,000,000.00	60,000,000.00
120101	PERSONAL TAXES	51,000,000.00	3,000,000.00	35,000,000.00
12010101	Community Development/Poll Tax	51,000,000.00	3,000,000.00	35,000,000.00
120103	OTHER TAXES	38,300,000.00	4,000,000.00	25,000,000.00
12010309	Other Service Taxes	33,200,000.00	2,000,000.00	22,000,000.00
12010312	Property Tax	5,100,000.00	2,000,000.00	3,000,000.00
1202	NON-TAX REVENUE	368,000,000.00	60,820,140.00	193,000,000.00
120201	LICENCES - GENERAL	83,400,000.00	3,000,000.00	36,500,000.00
12020113	Brick Making, etc. Licence	2,500,000.00	500,000.00	7,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020117	Dried Fish & Meat Licences	3,100,000.00	1,500,000.00	2,500,000.00
12020119	Fishing Permits	5,100,000.00	500,000.00	3,000,000.00
12020122	Produce Buying Licences	2,800,000.00	-	-
12020126	Hiring Licences	5,100,000.00	-	500,000.00
12020130	Cinematograph Licences	5,100,000.00	-	-
12020137	Trade Permit Licences	14,900,000.00	500,000.00	9,500,000.00
12020142	Petty Traders Licences	1,000,000.00	-	-
12020144	Felling and Trees Licences	1,500,000.00	-	2,000,000.00
12020145	Saw Mill Licences	1,000,000.00	-	-
12020147	Photo Studio Licences	1,000,000.00	-	1,000,000.00
12020148	Welding Machine Licences	1,500,000.00	-	-
12020149	Electric (Radio/ Television) Workshop Licences	1,000,000.00	-	-
12020150	Blacksmith Workshop Licences	2,600,000.00	-	2,000,000.00
12020151	Wood Making/Carpentry Workshop Licences	3,600,000.00	-	-
12020155	Vulcanizers Licences	2,600,000.00	-	2,500,000.00
12020162	Surface Tank Kerosene Licences	3,800,000.00	-	500,000.00
12020163	Sewing Institute Licences	3,100,000.00	-	-
12020164	Hair Dressing/Barbing/ Plating/Painting Licences	2,000,000.00	-	-
12020172	Cold Room Licences	1,500,000.00	-	-
12020173	Motorcycle Permits	5,100,000.00	-	3,000,000.00
12020177	Butchers Licences	2,900,000.00	-	1,000,000.00
12020179	Grinding Mill Licences	7,100,000.00	-	1,500,000.00
12020180	Photo Copying, Typing Institute Licences	1,500,000.00	-	500,000.00
12020181	Printing Press Licenses	2,000,000.00	-	-
120204	FEES - GENERAL	57,500,000.00	3,500,000.00	34,000,000.00
12020417	Contractor Registration Fees	20,400,000.00	-	3,000,000.00
12020427	Tender Fees	2,000,000.00	-	2,000,000.00
12020446	Agricultural/Veterinary Services Fees	2,600,000.00	1,000,000.00	2,000,000.00
12020449	Business/Trade Operating Fees	3,600,000.00	500,000.00	1,500,000.00
12020451	Timber & Forest Fees	3,100,000.00	500,000.00	2,500,000.00
12020460	Building Plan Approval Fees	1,500,000.00	-	1,500,000.00
12020461	Title Transfer Fees	1,000,000.00	-	2,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020478	Workshop Fees	3,600,000.00	500,000.00	3,000,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	8,100,000.00	1,000,000.00	3,000,000.00
12020488	Refuse Collection and Disposal Fees	1,500,000.00	-	4,000,000.00
12020490	Dispensary and Maternity Fees	3,600,000.00	-	3,000,000.00
12020492	Irrigation Scheme Fees/Charges	1,500,000.00	-	2,000,000.00
12020499	Other Fees	5,000,000.00	-	4,500,000.00
120205	FINES - GENERAL	5,000,000.00	12,000,000.00	13,000,000.00
12020501	Fines/Penalties	3,000,000.00	7,000,000.00	4,000,000.00
12020504	Impounding of Animal Fines	2,000,000.00	5,000,000.00	9,000,000.00
120207	EARNINGS - GENERAL	117,400,000.00	10,500,000.00	77,500,000.00
12020702	Earnings from Laboratory Services	5,100,000.00	500,000.00	2,500,000.00
12020707	Earnings from Medical Services	4,100,000.00	1,000,000.00	2,000,000.00
12020722	Earnings from Cattle Markets	29,600,000.00	2,000,000.00	8,000,000.00
12020724	Earnings from Markets	5,100,000.00	2,000,000.00	12,000,000.00
12020725	Earnings from Motor Parks	23,500,000.00	1,500,000.00	5,000,000.00
12020726	Earnings from Shops and Shopping Centres	14,300,000.00	1,500,000.00	23,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	35,700,000.00	2,000,000.00	25,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	35,700,000.00	12,000,000.00	15,000,000.00
12020801	Rent on Government Quarters	20,400,000.00	6,000,000.00	5,000,000.00
12020803	Rent on Government Buildings	15,300,000.00	6,000,000.00	10,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	11,800,000.00	5,000,000.00	7,000,000.00
12020905	Lease Rental	1,000,000.00	-	-
12020906	Rents on Government Properties	5,700,000.00	5,000,000.00	5,000,000.00
12020908	Ground Rent	5,100,000.00	-	2,000,000.00
120210	REPAYMENTS - GENERAL	33,700,000.00	5,320,140.00	6,000,000.00
12021011	Refunds	33,700,000.00	5,320,140.00	6,000,000.00
120211	INVESTMENT INCOME	10,200,000.00	4,000,000.00	-
12021102	Dividend Received	10,200,000.00	4,000,000.00	-
120212	INTEREST EARNED	13,300,000.00	5,500,000.00	4,000,000.00
12021202	Bicycle Advances - Interest	3,100,000.00	3,500,000.00	1,000,000.00
12021205	Interest on Housing Loan	10,200,000.00	2,000,000.00	3,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
13	AID AND GRANTS	103,500,000.00	67,820,140.00	-
1302	GRANTS	103,500,000.00	67,820,140.00	-
130201	DOMESTIC GRANTS	103,500,000.00	67,820,140.00	-
13020104	Current Grants from State Government	103,500,000.00	67,820,140.00	-

2.C Capital Receipts

Table 6: Capital Receipts by Item

235313 - NGURU 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		103,500,000.00	67,820,140.00	-
0	13020104 - Current Grants from State Government	103,500,000.00	67,820,140.00	-

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235313 - NGURU 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>10,623,670,476.00</i>
01	FEDERATION ACCOUNT	10,370,670,476.00
011	FAAC DIRECT ALLOCATION	10,370,670,476.00
01101	FAAC Direct Allocation	10,370,670,476.00
02	CONSOLIDATED REVENUE FUND	253,000,000.00
021	MAIN ENVELOP	253,000,000.00
02101	Main Envelop - Budgetary Allocation	253,000,000.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235313 - NGURU 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>5,462,134,469.50</i>	<i>3,513,286,423.00</i>	<i>10,623,670,476.00</i>
01000000000	ADMINISTRATION SECTOR	1,857,895,055.00	1,127,737,145.00	3,140,937,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	235,879,799.00	292,235,919.00	361,400,000.00
011100100100	Office of the Chairman	235,879,799.00	292,235,919.00	361,400,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	208,379,799.00	97,457,324.00	161,055,000.00
011200100100	The Council	208,379,799.00	97,457,324.00	161,055,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,202,255,658.00	638,304,578.00	2,455,147,000.00
012500100100	Director of Personnel Management	273,083,739.00	192,307,649.00	370,155,000.00
012500100200	General Administration Unit	762,000,000.00	313,495,075.00	1,110,000,000.00
012500100600	Information Unit	14,500,000.00	2,000,000.00	45,000,000.00
012500100700	Social Development, Youth, Sports and Culture	69,300,000.00	-	210,000,000.00
012500100900	Traditional Rulers Unit	83,371,919.00	130,501,854.00	219,992,000.00
012500101000	Community Development Unit	-	-	500,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	211,379,799.00	99,739,324.00	163,335,000.00
016100100100	Secretary to the Local Government	211,379,799.00	99,739,324.00	163,335,000.00
02000000000	ECONOMIC SECTOR	2,723,811,836.50	1,767,251,160.00	5,958,106,476.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	345,939,899.00	286,506,648.00	721,010,000.00
021500100100	Department of Agriculture & Natural Resources	263,639,899.00	279,261,648.00	511,010,000.00
021500100200	Forestry Development Unit	14,900,000.00	-	20,000,000.00
021500200100	Livestock & Veterinary	42,600,000.00	7,245,000.00	160,000,000.00
021500300400	Home Economic and Manufacturing	24,800,000.00	-	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	917,060,119.50	953,618,687.00	1,879,885,476.00
022000100100	Department of Finance & Supplies	917,060,119.50	953,618,687.00	1,879,885,476.00

235313 - NGURU 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	118,939,899.00	95,416,542.00	200,306,000.00
023800100100	Budget, Planning, Research and Statistics	118,939,899.00	95,416,542.00	200,306,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,341,871,919.00	431,709,283.00	3,156,905,000.00
023400100100	Department of Works	881,271,919.00	186,134,605.00	1,871,905,000.00
023400100500	Fire Service Unit	10,000,000.00	-	20,000,000.00
023400100600	Town Country Planning Unit	11,900,000.00	-	100,000,000.00
023400200100	Rural Electrification	148,500,000.00	-	200,000,000.00
023400300100	Water Resource & Water Supply	210,900,000.00	80,393,500.00	670,000,000.00
023400400100	Environment Service, Drainage and Culvert	79,300,000.00	165,181,178.00	295,000,000.00
05000000000	SOCIAL SECTOR	880,427,578.00	618,298,118.00	1,524,627,000.00
05170000000	DEPARTMENT OF EDUCATION	467,883,739.00	335,968,117.00	655,092,000.00
051700100100	Department of Education	467,883,739.00	335,968,117.00	655,092,000.00
05210000000	DEPARTMENT OF HEALTH CARE	412,543,839.00	282,330,001.00	869,535,000.00
052100100100	Department of Health Care	412,543,839.00	282,330,001.00	869,535,000.00

Table 9: Personnel Expenditure by Administrative Classification

235313 - NGURU 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>2,006,797,989.00</i>	<i>1,821,386,489.00</i>	<i>3,299,000,000.00</i>
01000000000	ADMINISTRATION SECTOR	943,195,055.00	637,485,270.00	1,029,000,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	200,679,799.00	145,710,919.00	235,200,000.00
011100100100	Office of the Chairman	200,679,799.00	145,710,919.00	235,200,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	200,679,799.00	91,069,324.00	147,000,000.00
011200100100	The Council	200,679,799.00	91,069,324.00	147,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	341,155,658.00	309,635,703.00	499,800,000.00
012500100100	Director of Personnel Management	260,883,739.00	182,138,649.00	294,000,000.00
012500100900	Traditional Rulers Unit	80,271,919.00	127,497,054.00	205,800,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	200,679,799.00	91,069,324.00	147,000,000.00
016100100100	Secretary to the Local Government	200,679,799.00	91,069,324.00	147,000,000.00
02000000000	ECONOMIC SECTOR	642,175,356.00	601,057,541.00	1,329,200,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	100,339,899.00	182,138,649.00	294,000,000.00
021500100100	Department of Agriculture & Natural Resources	100,339,899.00	182,138,649.00	294,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	361,223,639.00	145,710,919.00	594,200,000.00
022000100100	Department of Finance & Supplies	361,223,639.00	145,710,919.00	594,200,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	100,339,899.00	91,069,324.00	147,000,000.00
023800100100	Budget, Planning, Research and Statistics	100,339,899.00	91,069,324.00	147,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	80,271,919.00	182,138,649.00	294,000,000.00
023400100100	Department of Works	80,271,919.00	182,138,649.00	294,000,000.00
05000000000	SOCIAL SECTOR	421,427,578.00	582,843,678.00	940,800,000.00
05170000000	DEPARTMENT OF EDUCATION	260,883,739.00	309,635,704.00	499,800,000.00
051700100100	Department of Education	260,883,739.00	309,635,704.00	499,800,000.00
05210000000	DEPARTMENT OF HEALTH CARE	160,543,839.00	273,207,974.00	441,000,000.00
052100100100	Department of Health Care	160,543,839.00	273,207,974.00	441,000,000.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235313 - NGURU 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>621,336,480.50</i>	<i>1,085,830,181.00</i>	<i>1,103,924,399.00</i>
01000000000	ADMINISTRATION SECTOR	162,500,000.00	174,756,800.00	361,937,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	35,200,000.00	146,525,000.00	126,200,000.00
011100100100	Office of the Chairman	35,200,000.00	146,525,000.00	126,200,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	7,700,000.00	6,388,000.00	14,055,000.00
011200100100	The Council	7,700,000.00	6,388,000.00	14,055,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	108,900,000.00	13,173,800.00	205,347,000.00
012500100100	Director of Personnel Management	12,200,000.00	10,169,000.00	16,155,000.00
012500100200	General Administration Unit	49,500,000.00	-	10,000,000.00
012500100600	Information Unit	4,500,000.00	-	15,000,000.00
012500100700	Social Development, Youth, Sports and Culture	39,600,000.00	-	150,000,000.00
012500100900	Traditional Rulers Unit	3,100,000.00	3,004,800.00	14,192,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,700,000.00	8,670,000.00	16,335,000.00
016100100100	Secretary to the Local Government	10,700,000.00	8,670,000.00	16,335,000.00
02000000000	ECONOMIC SECTOR	402,836,480.50	875,618,941.00	548,160,399.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	99,000,000.00	104,367,999.00	97,010,000.00
021500100100	Department of Agriculture & Natural Resources	64,300,000.00	97,122,999.00	47,010,000.00
021500200100	Livestock & Veterinary	9,900,000.00	7,245,000.00	20,000,000.00
021500300400	Home Economic and Manufacturing	24,800,000.00	-	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	288,636,480.50	762,907,768.00	356,939,399.00
022000100100	Department of Finance & Supplies	288,636,480.50	762,907,768.00	356,939,399.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	5,700,000.00	4,347,218.00	16,306,000.00
023800100100	Budget, Planning, Research and Statistics	5,700,000.00	4,347,218.00	16,306,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	9,500,000.00	3,995,956.00	77,905,000.00
023400100100	Department of Works	4,500,000.00	3,995,956.00	17,905,000.00
023400100500	Fire Service Unit	5,000,000.00	-	10,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	50,000,000.00

235313 - NGURU 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
05000000000	SOCIAL SECTOR	56,000,000.00	35,454,440.00	193,827,000.00
05170000000	DEPARTMENT OF EDUCATION	46,500,000.00	26,332,413.00	75,292,000.00
051700100100	Department of Education	46,500,000.00	26,332,413.00	75,292,000.00
05210000000	DEPARTMENT OF HEALTH CARE	9,500,000.00	9,122,027.00	118,535,000.00
052100100100	Department of Health Care	9,500,000.00	9,122,027.00	118,535,000.00

Table 11: Capital Expenditure by Administrative Classification

235313 - NGURU 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	2,834,000,000.00	606,069,753.00	6,220,746,077.00
01000000000	ADMINISTRATION SECTOR	752,200,000.00	315,495,075.00	1,750,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	752,200,000.00	315,495,075.00	1,750,000,000.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	712,500,000.00	313,495,075.00	1,100,000,000.00
012500100600	Information Unit	10,000,000.00	2,000,000.00	30,000,000.00
012500100700	Social Development, Youth, Sports and Culture	29,700,000.00	-	60,000,000.00
012500101000	Community Development Unit	-	-	500,000,000.00
02000000000	ECONOMIC SECTOR	1,678,800,000.00	290,574,678.00	4,080,746,077.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	146,600,000.00	-	330,000,000.00
021500100100	Department of Agriculture & Natural Resources	99,000,000.00	-	170,000,000.00
021500100200	Forestry Development Unit	14,900,000.00	-	20,000,000.00
021500200100	Livestock & Veterinary	32,700,000.00	-	140,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	267,200,000.00	45,000,000.00	928,746,077.00
022000100100	Department of Finance & Supplies	267,200,000.00	45,000,000.00	928,746,077.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	12,900,000.00	-	37,000,000.00
023800100100	Budget, Planning, Research and Statistics	12,900,000.00	-	37,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,252,100,000.00	245,574,678.00	2,785,000,000.00
023400100100	Department of Works	796,500,000.00	-	1,560,000,000.00
023400100500	Fire Service Unit	5,000,000.00	-	10,000,000.00
023400100600	Town Country Planning Unit	11,900,000.00	-	100,000,000.00
023400200100	Rural Electrification	148,500,000.00	-	200,000,000.00
023400300100	Water Resource & Water Supply	210,900,000.00	80,393,500.00	670,000,000.00
023400400100	Environment Service, Drainage and Culvert	79,300,000.00	165,181,178.00	245,000,000.00
05000000000	SOCIAL SECTOR	403,000,000.00	-	390,000,000.00
05170000000	DEPARTMENT OF EDUCATION	160,500,000.00	-	80,000,000.00
051700100100	Department of Education	160,500,000.00	-	80,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	242,500,000.00	-	310,000,000.00
052100100100	Department of Health Care	242,500,000.00	-	310,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00
21	PERSONNEL COSTS	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
2101	SALARY	2,006,797,989.00	1,821,386,489.00	2,940,000,000.00
210101	SALARIES AND WAGES	2,006,797,989.00	1,821,386,489.00	2,940,000,000.00
21010101	Consolidated Salary	2,006,797,989.00	1,821,386,489.00	2,940,000,000.00
2103	SOCIAL BENEFITS	-	-	359,000,000.00
210301	SOCIAL BENEFITS	-	-	359,000,000.00
21030101	Gratuity	-	-	120,000,000.00
21030102	Pension	-	-	239,000,000.00
22	OTHER RECURRENT COSTS	621,336,480.50	1,085,830,181.00	1,103,924,399.00
2202	OVERHEAD COSTS	557,336,480.50	980,755,181.00	931,924,399.00
220201	TRANSPORT & TRAVEL - GENERAL	72,100,000.00	48,045,650.00	78,500,000.00
22020101	Local Transport & Traveling - Training	16,600,000.00	34,045,650.00	53,500,000.00
22020102	Local Transport & Traveling - Others	55,500,000.00	14,000,000.00	25,000,000.00
220202	UTILITIES - GENERAL	7,700,000.00	10,626,500.00	16,702,000.00
22020201	Electricity Charges	1,000,000.00	500,000.00	700,000.00
22020202	Telephone Charges	1,100,000.00	426,500.00	602,000.00
22020211	Other Utility Charges	5,600,000.00	9,700,000.00	15,400,000.00
220203	MATERIALS & SUPPLIES- GENERAL	31,500,000.00	68,772,000.00	152,730,000.00
22020301	Office Stationaries/Computer Consumables	10,800,000.00	57,550,000.00	11,700,000.00
22020305	Printing of Non-Security Documents	4,300,000.00	3,177,000.00	5,030,000.00
22020307	Drugs/Laboratory/Medical Supplies	10,400,000.00	7,545,000.00	125,000,000.00
22020311	Food Stuff/Catering Materials Supplies	1,000,000.00	500,000.00	1,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
22020314	Procurement of Seeds & Seedlings	5,000,000.00	-	10,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	30,500,000.00	45,907,000.00	134,000,000.00
22020401	Maintenance of Motor Vehicle	10,500,000.00	30,000,000.00	60,000,000.00
22020402	Maintenance of Office Furniture	7,100,000.00	6,267,000.00	8,250,000.00
22020403	Maintenance of Office Building/Residential Qtrs	7,900,000.00	6,640,000.00	10,250,000.00
22020404	Maintenance of Office/IT Equipments	1,000,000.00	500,000.00	1,000,000.00
22020405	Maintenance of Plants/Generators	1,000,000.00	1,000,000.00	51,500,000.00
22020406	Other Maintenance Services	1,000,000.00	1,000,000.00	1,500,000.00
22020410	Maintenance of Street Lightings	2,000,000.00	500,000.00	1,500,000.00
220205	TRAINING- GENERAL	82,800,000.00	14,700,000.00	96,500,000.00
22020501	Local Training	82,800,000.00	14,700,000.00	96,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,800,000.00	3,950,000.00	10,246,000.00
22020701	Financial Consulting	1,700,000.00	850,000.00	1,055,000.00
22020702	Information Technology Consulting	500,000.00	300,000.00	500,000.00
22020704	Engineering Services	300,000.00	100,000.00	500,000.00
22020706	Surveying Services	4,300,000.00	2,700,000.00	8,191,000.00
220209	FINANCIAL CHARGES - GENERAL	1,100,000.00	163,619.00	272,000.00
22020901	Bank Charges (other than Interest)	1,100,000.00	163,619.00	272,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	324,836,480.50	788,590,412.00	442,974,399.00
22021001	Refreshment & Meals	6,500,000.00	14,630,231.00	20,950,000.00
22021007	Welfare Packages	10,500,000.00	10,500,000.00	33,000,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	500,000.00	100,000.00
22021017	Tuition, Registration & Exam Fees	29,700,000.00	9,690,413.00	50,000,000.00
22021041	Miscellaneous/Contingency	277,136,480.50	753,269,768.00	338,924,399.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	59,000,000.00	13,000,000.00	162,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	59,000,000.00	13,000,000.00	162,000,000.00
22040101	Grants to Other Governments	14,400,000.00	13,000,000.00	32,000,000.00
22040109	Grants to Communities/NGOs	44,600,000.00	-	130,000,000.00
2205	SUBSIDIES GENERAL	5,000,000.00	92,075,000.00	10,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	5,000,000.00	92,075,000.00	10,000,000.00
22050106	Agricultural Inputs Subsidy	5,000,000.00	92,075,000.00	10,000,000.00

235313 - NGURU 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>2,834,000,000.00</i>	<i>606,069,753.00</i>	<i>6,220,746,077.00</i>
2301	<i>FIXED ASSET PURCHASED</i>	<i>636,800,000.00</i>	<i>101,282,352.00</i>	<i>2,165,746,077.00</i>
230101	PURCHASE OF FIXED ASSET- GENERAL	636,800,000.00	101,282,352.00	2,165,746,077.00
23010101	Purchase / Acquisition of Land	11,900,000.00	-	100,000,000.00
23010105	Purchase of Motor Vehicles	282,100,000.00	42,282,352.00	352,000,000.00
23010108	Purchase of Buses	59,400,000.00	45,000,000.00	170,000,000.00
23010112	Purchase of Office Furniture and Fittings	6,000,000.00	-	575,000,000.00
23010123	Purchase of Fire Fighting Equipment	5,000,000.00	-	10,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	99,000,000.00	-	60,000,000.00
23010127	Purchase of Agricultural Equipment	128,700,000.00	-	250,000,000.00
23010129	Purchase of Industrial Equipment	29,700,000.00	-	110,000,000.00
23010139	Purchase of Ambulance	-	-	15,000,000.00
23010147	Purchase of Spare Parts/Tools	-	12,000,000.00	200,000,000.00
23010148	Purchase of School Furniture & Fittings	5,000,000.00	-	-
23010150	Purchase of Broadcast & Communication Equipment	5,000,000.00	-	10,000,000.00
23010151	Purchase of Tricycle (Keke)	-	-	293,746,077.00
23010153	Purchase of Costume and Cultural Equipment	5,000,000.00	2,000,000.00	20,000,000.00
2302	<i>CONSTRUCTION/ PROVISION</i>	<i>1,551,900,000.00</i>	<i>68,393,500.00</i>	<i>3,050,000,000.00</i>
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER	1,551,900,000.00	68,393,500.00	3,050,000,000.00
23020101	Construction/ Provision of Office Buildings	94,000,000.00	-	100,000,000.00
23020103	Construction/ Provision of Electricity	148,500,000.00	-	200,000,000.00
23020105	Construction/ Provision of Water Facilities	201,000,000.00	68,393,500.00	440,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	29,700,000.00	-	100,000,000.00
23020107	Construction/ Provision of Public Schools	49,500,000.00	-	-
23020114	Construction/ Provision of Roads & Bridges	712,400,000.00	-	1,460,000,000.00
23020118	Construction/ Provision of Infrastructure	-	-	20,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	197,900,000.00	-	400,000,000.00
23020134	Construction/ Provision of Stores	79,200,000.00	-	100,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	39,700,000.00	-	200,000,000.00
23020136	Construction/ Provision of Abattoirs	-	-	30,000,000.00
2303	<i>REHABILITATION/ REPAIRS</i>	<i>635,400,000.00</i>	<i>436,393,901.00</i>	<i>935,000,000.00</i>
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERA	635,400,000.00	436,393,901.00	935,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23030101	Rehabilitation/ Repairs of Residential Building	385,900,000.00	271,212,723.00	400,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	103,900,000.00	-	-
23030106	Rehabilitation/ Repairs of Public Schools	7,000,000.00	-	20,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	54,500,000.00	165,181,178.00	415,000,000.00
23030135	Rehabilitation/ Repairs of Other Infrastructure	84,100,000.00	-	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	9,900,000.00	-	70,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	9,900,000.00	-	70,000,000.00
23040101	Tree Planting	-	-	20,000,000.00
23040105	Water Pollution Prevention & Control	9,900,000.00	-	50,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235313 - NGURU 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>5,462,134,469.50</i>	<i>3,513,286,423.00</i>	<i>10,623,670,476.00</i>
701	GENERAL PUBLIC SERVICES	2,726,723,154.50	2,044,270,520.00	3,887,136,476.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	1,361,319,717.50	1,343,311,930.00	2,043,340,476.00
70111	Executive and Legislative Organs	444,259,598.00	389,693,243.00	522,455,000.00
70112	Financial and Fiscal Affairs	917,060,119.50	953,618,687.00	1,520,885,476.00
7013	GENERAL SERVICES	1,365,403,437.00	700,958,590.00	1,843,796,000.00
70131	General Personnel Services	1,035,083,739.00	505,802,724.00	1,480,155,000.00
70132	Overall Planning and Statistical Services	118,939,899.00	95,416,542.00	200,306,000.00
70133	Other General Services	211,379,799.00	99,739,324.00	163,335,000.00
703	PUBLIC ORDER AND SAFETY	10,000,000.00	-	20,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	-	20,000,000.00
70321	Fire Protection Services	10,000,000.00	-	20,000,000.00
704	ECONOMIC AFFAIRS	1,402,111,818.00	474,641,253.00	2,937,915,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	345,939,899.00	286,506,648.00	721,010,000.00
70421	Agriculture	331,039,899.00	286,506,648.00	701,010,000.00
70422	Forestry	14,900,000.00	-	20,000,000.00
7043	FUEL AND ENERGY	148,500,000.00	-	200,000,000.00
70435	Electricity	148,500,000.00	-	200,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	893,171,919.00	186,134,605.00	1,971,905,000.00
70443	Construction	893,171,919.00	186,134,605.00	1,971,905,000.00
7046	COMMUNICATION	14,500,000.00	2,000,000.00	45,000,000.00
70461	Communication	14,500,000.00	2,000,000.00	45,000,000.00
705	ENVIRONMENTAL PROTECTION	79,300,000.00	165,181,178.00	295,000,000.00
7051	WASTE MANAGEMENT	79,300,000.00	165,181,178.00	295,000,000.00
70511	Waste Management	79,300,000.00	165,181,178.00	295,000,000.00

235313 - NGURU 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	210,900,000.00	80,393,500.00	1,170,000,000.00
7062	COMMUNITY DEVELOPMENT	-	-	500,000,000.00
70621	Community Development	-	-	500,000,000.00
7063	WATER SUPPLY	210,900,000.00	80,393,500.00	670,000,000.00
70631	Water Supply	210,900,000.00	80,393,500.00	670,000,000.00
707	HEALTH	412,543,839.00	282,330,001.00	869,535,000.00
7074	PUBLIC HEALTH SERVICES	412,543,839.00	282,330,001.00	869,535,000.00
70741	Public Health Services	412,543,839.00	282,330,001.00	869,535,000.00
708	RECREATION, CULTURE AND RELIGION	152,671,919.00	130,501,854.00	429,992,000.00
7082	CULTURAL SERVICES	83,371,919.00	130,501,854.00	219,992,000.00
70821	Cultural Services	83,371,919.00	130,501,854.00	219,992,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	69,300,000.00	-	210,000,000.00
70861	Recreation, Culture and Religion N.E.C.	69,300,000.00	-	210,000,000.00
709	EDUCATION	467,883,739.00	335,968,117.00	655,092,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	467,883,739.00	335,968,117.00	655,092,000.00
70912	Primary Education	467,883,739.00	335,968,117.00	655,092,000.00
710	SOCIAL PROTECTION	-	-	359,000,000.00
7102	OLD AGE	-	-	359,000,000.00
71021	Old Age	-	-	359,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235313 - NGURU 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	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
701	GENERAL PUBLIC SERVICES	1,324,486,674.00	746,768,459.00	1,205,400,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	762,583,237.00	382,491,162.00	617,400,000.00
70111	Executive and Legislative Organs	401,359,598.00	236,780,243.00	382,200,000.00
70112	Financial and Fiscal Affairs	361,223,639.00	145,710,919.00	235,200,000.00
7013	GENERAL SERVICES	561,903,437.00	364,277,297.00	588,000,000.00
70131	General Personnel Services	260,883,739.00	182,138,649.00	294,000,000.00
70132	Overall Planning and Statistical Services	100,339,899.00	91,069,324.00	147,000,000.00
70133	Other General Services	200,679,799.00	91,069,324.00	147,000,000.00
704	ECONOMIC AFFAIRS	180,611,818.00	364,277,298.00	588,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	100,339,899.00	182,138,649.00	294,000,000.00
70421	Agriculture	100,339,899.00	182,138,649.00	294,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	80,271,919.00	182,138,649.00	294,000,000.00
70443	Construction	80,271,919.00	182,138,649.00	294,000,000.00
707	HEALTH	160,543,839.00	273,207,974.00	441,000,000.00
7074	PUBLIC HEALTH SERVICES	160,543,839.00	273,207,974.00	441,000,000.00
70741	Public Health Services	160,543,839.00	273,207,974.00	441,000,000.00
708	RECREATION, CULTURE AND RELIGION	80,271,919.00	127,497,054.00	205,800,000.00
7082	CULTURAL SERVICES	80,271,919.00	127,497,054.00	205,800,000.00
70821	Cultural Services	80,271,919.00	127,497,054.00	205,800,000.00
709	EDUCATION	260,883,739.00	309,635,704.00	499,800,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	260,883,739.00	309,635,704.00	499,800,000.00
70912	Primary Education	260,883,739.00	309,635,704.00	499,800,000.00
710	SOCIAL PROTECTION	-	-	359,000,000.00
7102	OLD AGE	-	-	359,000,000.00
71021	Old Age	-	-	359,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235313 - NGURU 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>621,336,480.50</i>	<i>1,085,830,181.00</i>	<i>1,103,924,399.00</i>
701	GENERAL PUBLIC SERVICES	409,636,480.50	939,006,986.00	555,990,399.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	331,536,480.50	915,820,768.00	497,194,399.00
70111	Executive and Legislative Organs	42,900,000.00	152,913,000.00	140,255,000.00
70112	Financial and Fiscal Affairs	288,636,480.50	762,907,768.00	356,939,399.00
7013	GENERAL SERVICES	78,100,000.00	23,186,218.00	58,796,000.00
70131	General Personnel Services	61,700,000.00	10,169,000.00	26,155,000.00
70132	Overall Planning and Statistical Services	5,700,000.00	4,347,218.00	16,306,000.00
70133	Other General Services	10,700,000.00	8,670,000.00	16,335,000.00
703	PUBLIC ORDER AND SAFETY	5,000,000.00	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	5,000,000.00	-	10,000,000.00
70321	Fire Protection Services	5,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	108,000,000.00	108,363,955.00	129,915,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	99,000,000.00	104,367,999.00	97,010,000.00
70421	Agriculture	99,000,000.00	104,367,999.00	97,010,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	4,500,000.00	3,995,956.00	17,905,000.00
70443	Construction	4,500,000.00	3,995,956.00	17,905,000.00
7046	COMMUNICATION	4,500,000.00	-	15,000,000.00
70461	Communication	4,500,000.00	-	15,000,000.00
705	ENVIRONMENTAL PROTECTION	-	-	50,000,000.00
7051	WASTE MANAGEMENT	-	-	50,000,000.00
70511	Waste Management	-	-	50,000,000.00
707	HEALTH	9,500,000.00	9,122,027.00	118,535,000.00
7074	PUBLIC HEALTH SERVICES	9,500,000.00	9,122,027.00	118,535,000.00
70741	Public Health Services	9,500,000.00	9,122,027.00	118,535,000.00
708	RECREATION, CULTURE AND RELIGION	42,700,000.00	3,004,800.00	164,192,000.00
7082	CULTURAL SERVICES	3,100,000.00	3,004,800.00	14,192,000.00
70821	Cultural Services	3,100,000.00	3,004,800.00	14,192,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7086	RECREATION, CULTURE AND RELIGION N.E.C.	39,600,000.00	-	150,000,000.00
70861	Recreation, Culture and Religion N.E.C.	39,600,000.00	-	150,000,000.00
709	EDUCATION	46,500,000.00	26,332,413.00	75,292,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	46,500,000.00	26,332,413.00	75,292,000.00
70912	Primary Education	46,500,000.00	26,332,413.00	75,292,000.00

Table 16: Capital Expenditure by Functional Classification

235313 - NGURU 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	2,834,000,000.00	606,069,753.00	6,220,746,077.00
701	GENERAL PUBLIC SERVICES	992,600,000.00	358,495,075.00	2,125,746,077.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND	267,200,000.00	45,000,000.00	928,746,077.00
70112	Financial and Fiscal Affairs	267,200,000.00	45,000,000.00	928,746,077.00
7013	GENERAL SERVICES	725,400,000.00	313,495,075.00	1,197,000,000.00
70131	General Personnel Services	712,500,000.00	313,495,075.00	1,160,000,000.00
70132	Overall Planning and Statistical Services	12,900,000.00	-	37,000,000.00
703	PUBLIC ORDER AND SAFETY	5,000,000.00	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	5,000,000.00	-	10,000,000.00
70321	Fire Protection Services	5,000,000.00	-	10,000,000.00
704	ECONOMIC AFFAIRS	1,113,500,000.00	2,000,000.00	2,220,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	146,600,000.00	-	330,000,000.00
70421	Agriculture	131,700,000.00	-	310,000,000.00
70422	Forestry	14,900,000.00	-	20,000,000.00
7043	FUEL AND ENERGY	148,500,000.00	-	200,000,000.00
70435	Electricity	148,500,000.00	-	200,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	808,400,000.00	-	1,660,000,000.00
70443	Construction	808,400,000.00	-	1,660,000,000.00
7046	COMMUNICATION	10,000,000.00	2,000,000.00	30,000,000.00
70461	Communication	10,000,000.00	2,000,000.00	30,000,000.00
705	ENVIRONMENTAL PROTECTION	79,300,000.00	165,181,178.00	245,000,000.00
7051	WASTE MANAGEMENT	79,300,000.00	165,181,178.00	245,000,000.00
70511	Waste Management	79,300,000.00	165,181,178.00	245,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	210,900,000.00	80,393,500.00	1,170,000,000.00
7062	COMMUNITY DEVELOPMENT	-	-	500,000,000.00
70621	Community Development	-	-	500,000,000.00
7063	WATER SUPPLY	210,900,000.00	80,393,500.00	670,000,000.00
70631	Water Supply	210,900,000.00	80,393,500.00	670,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	242,500,000.00	-	310,000,000.00
7074	PUBLIC HEALTH SERVICES	242,500,000.00	-	310,000,000.00
70741	Public Health Services	242,500,000.00	-	310,000,000.00
708	RECREATION, CULTURE AND RELIGION	29,700,000.00	-	60,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	29,700,000.00	-	60,000,000.00
70861	Recreation, Culture and Religion N.E.C.	29,700,000.00	-	60,000,000.00
709	EDUCATION	160,500,000.00	-	80,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	160,500,000.00	-	80,000,000.00
70912	Primary Education	160,500,000.00	-	80,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235313 - NGURU 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	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00
2353	YOBE NORTH	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00
235313	NGURU	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00
23531306	Hausari	851,100,000.00	436,393,901.00	2,045,000,000.00
23531397	Nguru - LG Wide	4,611,034,469.50	3,076,892,522.00	8,578,670,476.00

Table 18: Personnel Expenditure by Location Classification

235313 - NGURU 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	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
2353	YOBE NORTH	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
235313	NGURU	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
23531397	Nguru - LG Wide	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00

Table 19: Other Recurrent Expenditure by Location Classification

235313 - NGURU 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	621,336,480.50	1,085,830,181.00	1,103,924,399.00
2353	YOBE NORTH	621,336,480.50	1,085,830,181.00	1,103,924,399.00
235313	NGURU	621,336,480.50	1,085,830,181.00	1,103,924,399.00
23531397	Nguru - LG Wide	621,336,480.50	1,085,830,181.00	1,103,924,399.00

Table 20: Capital Expenditure by Location Classification

235313 - NGURU 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	2,834,000,000.00	606,069,753.00	6,220,746,077.00
2353	YOBE NORTH	2,834,000,000.00	606,069,753.00	6,220,746,077.00
235313	NGURU	2,834,000,000.00	606,069,753.00	6,220,746,077.00
23531306	Hausari	851,100,000.00	436,393,901.00	2,045,000,000.00
23531397	Nguru - LG Wide	1,982,900,000.00	169,675,852.00	4,175,746,077.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235313 - NGURU 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	5,462,134,469.50	3,513,286,423.00	10,623,670,476.00
01	AGRICULTURE	345,939,899.00	286,506,648.00	721,010,000.00
0101	Effective governance of the Agriculture Sector	263,639,899.00	279,261,648.00	511,010,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	263,639,899.00	279,261,648.00	511,010,000.00
0102	Development of the livestock value chain	42,600,000.00	7,245,000.00	160,000,000.00
010202	Meat processing and marketing	-	-	30,000,000.00
010203	Poultry, pig, and micro livestock production	42,600,000.00	7,245,000.00	130,000,000.00
0103	Enhancement of food production and productivity	24,800,000.00	-	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	24,800,000.00	-	30,000,000.00
0106	Promotion of forest resource conservation and preserva	14,900,000.00	-	20,000,000.00
010601	Forest regeneration and conservation	14,900,000.00	-	20,000,000.00
02	SOCIETAL RE-ORIENTATION	167,171,919.00	132,501,854.00	474,992,000.00
0210	Societal Re-orientation - General	167,171,919.00	132,501,854.00	474,992,000.00
021001	Societal Re-orientation - General	167,171,919.00	132,501,854.00	474,992,000.00
04	HEALTH	412,543,839.00	282,330,001.00	869,535,000.00
0403	Enhancement of the delivery of Essential Package of Hea	278,943,839.00	282,330,001.00	749,535,000.00
040301	Reproductive, Maternal and Neonatal Health	278,943,839.00	282,330,001.00	749,535,000.00
0405	Provision of adequate and modern health infrastructure	133,600,000.00	-	120,000,000.00
040501	Functional Health Facilities	133,600,000.00	-	100,000,000.00
040503	Facility electrification, water and sanitation	-	-	20,000,000.00
05	EDUCATION	467,883,739.00	335,968,117.00	655,092,000.00
0502	Increase in access, retention, and completion rate at all	307,383,739.00	335,968,117.00	575,092,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	307,383,739.00	335,968,117.00	575,092,000.00
0504	Improved quality of teaching and learning outcomes	99,000,000.00	-	60,000,000.00
050402	Instructional and learning materials	99,000,000.00	-	60,000,000.00
0505	Adequate infrastructure at all levels	61,500,000.00	-	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	61,500,000.00	-	20,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
050502	Furnishing	5,000,000.00	-	-
06	HOUSING AND URBAN DEVELOPMENT	10,000,000.00	-	520,000,000.00
0610	Housing and Urban Development - General	10,000,000.00	-	520,000,000.00
061001	Housing and Urban Development - General	10,000,000.00	-	520,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	79,300,000.00	165,181,178.00	295,000,000.00
0910	Environmental Improvement - General	79,300,000.00	165,181,178.00	295,000,000.00
091001	Environmental Improvement - General	79,300,000.00	165,181,178.00	295,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	210,900,000.00	80,393,500.00	670,000,000.00
1010	Water Resources and Rural Deve - General	210,900,000.00	80,393,500.00	670,000,000.00
101001	Water Resources and Rural Deve - General	210,900,000.00	80,393,500.00	670,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	2,726,723,154.50	2,044,270,520.00	3,887,136,476.00
1310	Reform of Government and Governance - General	2,726,723,154.50	2,044,270,520.00	3,887,136,476.00
131001	Reform of Government and Governance - General	2,726,723,154.50	2,044,270,520.00	3,887,136,476.00
14	POWER	148,500,000.00	-	200,000,000.00
1410	Power - General	148,500,000.00	-	200,000,000.00
141001	Power - General	148,500,000.00	-	200,000,000.00
17	ROAD	893,171,919.00	186,134,605.00	1,971,905,000.00
1710	Road - General	893,171,919.00	186,134,605.00	1,971,905,000.00
171001	Road - General	893,171,919.00	186,134,605.00	1,971,905,000.00
23	SOCIAL PROTECTION	-	-	359,000,000.00
2305	Social Pensions and Old Age Support	-	-	359,000,000.00
230501	Pensions Payments and Contributions	-	-	239,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235313 - NGURU 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	2,006,797,989.00	1,821,386,489.00	3,299,000,000.00
01	AGRICULTURE	100,339,899.00	182,138,649.00	294,000,000.00
0101	Effective governance of the Agriculture Sector	100,339,899.00	182,138,649.00	294,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	100,339,899.00	182,138,649.00	294,000,000.00
02	SOCIETAL RE-ORIENTATION	80,271,919.00	127,497,054.00	205,800,000.00
0210	Societal Re-orientation - General	80,271,919.00	127,497,054.00	205,800,000.00
021001	Societal Re-orientation - General	80,271,919.00	127,497,054.00	205,800,000.00
04	HEALTH	160,543,839.00	273,207,974.00	441,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	160,543,839.00	273,207,974.00	441,000,000.00
040301	Reproductive, Maternal and Neonatal Health	160,543,839.00	273,207,974.00	441,000,000.00
05	EDUCATION	260,883,739.00	309,635,704.00	499,800,000.00
0502	Increase in access, retention, and completion rate at all levels of education	260,883,739.00	309,635,704.00	499,800,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	260,883,739.00	309,635,704.00	499,800,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,324,486,674.00	746,768,459.00	1,205,400,000.00
1310	Reform of Government and Governance - General	1,324,486,674.00	746,768,459.00	1,205,400,000.00
131001	Reform of Government and Governance - General	1,324,486,674.00	746,768,459.00	1,205,400,000.00
17	ROAD	80,271,919.00	182,138,649.00	294,000,000.00
1710	Road - General	80,271,919.00	182,138,649.00	294,000,000.00
171001	Road - General	80,271,919.00	182,138,649.00	294,000,000.00
23	SOCIAL PROTECTION	-	-	359,000,000.00
2305	Social Pensions and Old Age Support	-	-	359,000,000.00
230501	Pensions Payments and Contributions	-	-	239,000,000.00
230502	Gratuity	-	-	120,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235313 - NGURU 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	621,336,480.50	1,085,830,181.00	1,103,924,399.00
01	AGRICULTURE	99,000,000.00	104,367,999.00	97,010,000.00
0101	Effective governance of the Agriculture Sector	64,300,000.00	97,122,999.00	47,010,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	64,300,000.00	97,122,999.00	47,010,000.00
0102	Development of the livestock value chain	9,900,000.00	7,245,000.00	20,000,000.00
010203	Poultry, pig, and micro livestock production	9,900,000.00	7,245,000.00	20,000,000.00
0103	Enhancement of food production and productivity	24,800,000.00	-	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversifi	24,800,000.00	-	30,000,000.00
02	SOCIETAL RE-ORIENTATION	47,200,000.00	3,004,800.00	179,192,000.00
0210	Societal Re-orientation - General	47,200,000.00	3,004,800.00	179,192,000.00
021001	Societal Re-orientation - General	47,200,000.00	3,004,800.00	179,192,000.00
04	HEALTH	9,500,000.00	9,122,027.00	118,535,000.00
0403	Enhancement of the delivery of Essential Package of Hea	9,500,000.00	9,122,027.00	118,535,000.00
040301	Reproductive, Maternal and Neonatal Health	9,500,000.00	9,122,027.00	118,535,000.00
05	EDUCATION	46,500,000.00	26,332,413.00	75,292,000.00
0502	Increase in access, retention, and completion rate at all	46,500,000.00	26,332,413.00	75,292,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	46,500,000.00	26,332,413.00	75,292,000.00
06	HOUSING AND URBAN DEVELOPMENT	5,000,000.00	-	10,000,000.00
0610	Housing and Urban Development - General	5,000,000.00	-	10,000,000.00
061001	Housing and Urban Development - General	5,000,000.00	-	10,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	-	-	50,000,000.00
0910	Environmental Improvement - General	-	-	50,000,000.00
091001	Environmental Improvement - General	-	-	50,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	409,636,480.50	939,006,986.00	555,990,399.00
1310	Reform of Government and Governance - General	409,636,480.50	939,006,986.00	555,990,399.00
131001	Reform of Government and Governance - General	409,636,480.50	939,006,986.00	555,990,399.00
17	ROAD	4,500,000.00	3,995,956.00	17,905,000.00
1710	Road - General	4,500,000.00	3,995,956.00	17,905,000.00
171001	Road - General	4,500,000.00	3,995,956.00	17,905,000.00

Table 24: Capital Expenditure by Programme Classification

225313 - NGURU 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	2,834,000,000.00	606,069,753.00	6,220,746,077.00
01	AGRICULTURE	146,600,000.00	-	330,000,000.00
0101	Effective governance of the Agriculture Sector	99,000,000.00	-	170,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	99,000,000.00	-	170,000,000.00
0102	Development of the livestock value chain	32,700,000.00	-	140,000,000.00
010202	Meat processing and marketing	-	-	30,000,000.00
010203	Poultry, pig, and micro livestock production	32,700,000.00	-	110,000,000.00
0106	Promotion of forest resource conservation and preserva	14,900,000.00	-	20,000,000.00
010601	Forest regeneration and conservation	14,900,000.00	-	20,000,000.00
02	SOCIETAL RE-ORIENTATION	39,700,000.00	2,000,000.00	90,000,000.00
0210	Societal Re-orientation - General	39,700,000.00	2,000,000.00	90,000,000.00
021001	Societal Re-orientation - General	39,700,000.00	2,000,000.00	90,000,000.00
04	HEALTH	242,500,000.00	-	310,000,000.00
0403	Enhancement of the delivery of Essential Package of Hea	108,900,000.00	-	190,000,000.00
040301	Reproductive, Maternal and Neonatal Health	108,900,000.00	-	190,000,000.00
0405	Provision of adequate and modern health infrastructure	133,600,000.00	-	120,000,000.00
040501	Functional Health Facilities	133,600,000.00	-	100,000,000.00
040503	Facility electrification, water and sanitation	-	-	20,000,000.00
05	EDUCATION	160,500,000.00	-	80,000,000.00
0504	Improved quality of teaching and learning outcomes	99,000,000.00	-	60,000,000.00
050402	Instructional and learning materials	99,000,000.00	-	60,000,000.00
0505	Adequate infrastructure at all levels	61,500,000.00	-	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	56,500,000.00	-	20,000,000.00
050502	Furnishing	5,000,000.00	-	-
06	HOUSING AND URBAN DEVELOPMENT	5,000,000.00	-	510,000,000.00
0610	Housing and Urban Development - General	5,000,000.00	-	510,000,000.00
061001	Housing and Urban Development - General	5,000,000.00	-	510,000,000.00

235313 - NGURU Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
09	ENVIRONMENTAL IMPROVEMENT	79,300,000.00	165,181,178.00	245,000,000.00
0910	Environmental Improvement - General	79,300,000.00	165,181,178.00	245,000,000.00
091001	Environmental Improvement - General	79,300,000.00	165,181,178.00	245,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	210,900,000.00	80,393,500.00	670,000,000.00
1010	Water Resources and Rural Deve - General	210,900,000.00	80,393,500.00	670,000,000.00
101001	Water Resources and Rural Deve - General	210,900,000.00	80,393,500.00	670,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	992,600,000.00	358,495,075.00	2,125,746,077.00
1310	Reform of Government and Governance - General	992,600,000.00	358,495,075.00	2,125,746,077.00
131001	Reform of Government and Governance - General	992,600,000.00	358,495,075.00	2,125,746,077.00
14	POWER	148,500,000.00	-	200,000,000.00
1410	Power - General	148,500,000.00	-	200,000,000.00
141001	Power - General	148,500,000.00	-	200,000,000.00
17	ROAD	808,400,000.00	-	1,660,000,000.00
1710	Road - General	808,400,000.00	-	1,660,000,000.00
171001	Road - General	808,400,000.00	-	1,660,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235313 - NGURU 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						2,834,000,000.00	606,069,753.00	6,220,746,077.00
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	23531397 - Nguru - LG Wide	-	-	60,000,000.00
Purchase of (2) fairly used utility vehicles to the Local Government Council and Admin	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23531397 - Nguru - LG Wide	247,400,000.00	42,282,352.00	150,000,000.00
Purchase of furniture, landscaping & fittings at the Local Govt Secretariat & furniture of	13 - REFORM OF	012500100200 - General Administration Unit	23010112 - Purchase of Office Furniture and	70131 - General Personnel Services	23531306 - Hausari	-	-	550,000,000.00
Construction of Standard Store at Local Govt Secretariat	13 - REFORM OF	012500100200 - General Administration Unit	23020134 - Construction/ Provision of Stores	70131 - General Personnel Services	23531306 - Hausari	79,200,000.00	-	-
Completed renovation of the Government Lodge	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Resid	70131 - General Personnel Services	23531306 - Hausari	385,900,000.00	271,212,723.00	400,000,000.00
Purchases of Complete of Information Gadgets	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23531397 - Nguru - LG Wide	5,000,000.00	-	10,000,000.00
Purchase of Cultural Materials	02 - SOCIETAL RE	012500100600 - Information Unit	23010153 - Purchase of Costume and Cultur	70461 - Communication	23531397 - Nguru - LG Wide	5,000,000.00	2,000,000.00	20,000,000.00
Purchase of (200) Units of Sewing Machines for Women Empowerment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010129 - Purchase of Industrial Equipment	70861 - Recreation, Culture and Religio	23531397 - Nguru - LG Wide	29,700,000.00	-	60,000,000.00
Purchase of (1) fairly used Helux for the collection of Data and other statistics info.	06 - HOUSING AN	012500101000 - Community Development Unit	23010105 - Purchase of Motor Vehicles	70621 - Community Development	23531397 - Nguru - LG Wide	-	-	50,000,000.00
Construction of the central store Admin Department	06 - HOUSING AN	012500101000 - Community Development Unit	23020134 - Construction/ Provision of Stores	70621 - Community Development	23531306 - Hausari	-	-	100,000,000.00
Renovation of the Local Government Secretariat	06 - HOUSING AN	012500101000 - Community Development Unit	23030121 - Rehabilitation/ Repairs of Office	70621 - Community Development	23531306 - Hausari	-	-	350,000,000.00
Purchase of farms tools and agricultural Equipment	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23531397 - Nguru - LG Wide	99,000,000.00	-	150,000,000.00
Raising of seedling and tree plan	01 - AGRICULTUR	021500100100 - Department of Agriculture & Natural R	23040101 - Tree Planting	70421 - Agriculture	23531397 - Nguru - LG Wide	-	-	20,000,000.00
renovation of supervisory councilor office, head of agric and his deputy office.	01 - AGRICULTUR	021500100200 - Forestry Development Unit	23030121 - Rehabilitation/ Repairs of Office	70422 - Forestry	23531397 - Nguru - LG Wide	14,900,000.00	-	20,000,000.00
Procurement of office furniture & equipment to veterinary office	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010112 - Purchase of Office Furniture and	70421 - Agriculture	23531397 - Nguru - LG Wide	3,000,000.00	-	10,000,000.00
Purchase of Animal traction (OX-plough) to farmers	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipm	70421 - Agriculture	23531397 - Nguru - LG Wide	29,700,000.00	-	100,000,000.00
Construction of slaughter slabs at Nguru Town, Nguru Local Government	01 - AGRICULTUR	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatt	70421 - Agriculture	23531397 - Nguru - LG Wide	-	-	30,000,000.00
purchase of one (1) fairly use corallar 4/6 to treasury department for official use	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23531397 - Nguru - LG Wide	9,900,000.00	-	20,000,000.00
procurement of ten (10) sharon mass transit buses fairly used	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23531397 - Nguru - LG Wide	59,400,000.00	45,000,000.00	170,000,000.00
Procurement industrial equipment of pure water factory for revenue generating	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010129 - Purchase of Industrial Equipment	70112 - Financial and Fiscal Affairs	23531397 - Nguru - LG Wide	-	-	50,000,000.00
procurement of 50no. tricycle (kekeh) machines will significantly enhance local Govern	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010151 - Purchase of Tricycle (Keke)	70112 - Financial and Fiscal Affairs	23531397 - Nguru - LG Wide	-	-	268,746,077.00
Construction of pure water Factory for revenue generation	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020118 - Construction/ Provision of Infras	70112 - Financial and Fiscal Affairs	23531397 - Nguru - LG Wide	-	-	20,000,000.00
Provision and Construction of Grains Market & construction of 1 new Motor Park at Ng	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Marke	70112 - Financial and Fiscal Affairs	23531306 - Hausari	197,900,000.00	-	400,000,000.00
construction of 2km Road and drainages	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23531397 - Nguru - LG Wide	712,400,000.00	-	1,460,000,000.00
Rehabilitation of existing township drainages	17 - ROAD	023400100100 - Department of Works	23030135 - Rehabilitation/ Repairs of Other	70443 - Construction	23531397 - Nguru - LG Wide	84,100,000.00	-	100,000,000.00
Purchase of Fire Fighting Equipment	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23531397 - Nguru - LG Wide	5,000,000.00	-	10,000,000.00
compensation of verious plot and acquisition of new land	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23531397 - Nguru - LG Wide	11,900,000.00	-	100,000,000.00
Provision of solar street light at nguru township	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23531306 - Hausari	148,500,000.00	-	200,000,000.00
purchase of boreholes accessories for existing boreholes & purchase of hand pums acc	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23531397 - Nguru - LG Wide	-	12,000,000.00	200,000,000.00
drilling of (10) solar powered boreholes across the LGA, conversion of boreholes & drill	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23531397 - Nguru - LG Wide	201,000,000.00	68,393,500.00	420,000,000.00
Wash Activities	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Co	70631 - Water Supply	23531397 - Nguru - LG Wide	9,900,000.00	-	50,000,000.00
construction of (4) perimeter wall fencing for grave yard across LGA	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23020135 - Construction/ Provision of Perim	70511 - Waste Management	23531397 - Nguru - LG Wide	39,700,000.00	-	200,000,000.00
renovation of main office works department	09 - ENVIRONMEN	023400400100 - Environment Service, Drainage and Cu	23030121 - Rehabilitation/ Repairs of Office	70511 - Waste Management	23531306 - Hausari	39,600,000.00	165,181,178.00	45,000,000.00
purchase of one (1) fairly Corallar 4/6 to budget department for M&E	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23531397 - Nguru - LG Wide	9,900,000.00	-	22,000,000.00
Repairs and Purchase of Furnitures to Budget Office	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statis	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23531397 - Nguru - LG Wide	3,000,000.00	-	15,000,000.00
Purchase of Writing Materials (10m) & Provision of Scholastic equipment for /Include/	05 - EDUCATION	051700100100 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23531397 - Nguru - LG Wide	99,000,000.00	-	60,000,000.00
Provision of School Furnitures	05 - EDUCATION	051700100100 - Department of Education	23010148 - Purchase of School Furniture & F	70912 - Primary Education	23531397 - Nguru - LG Wide	5,000,000.00	-	-
Construction of Class Rooms	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23531397 - Nguru - LG Wide	49,500,000.00	-	-
Renovation of Dilapidated class Rooms across the local government	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23531397 - Nguru - LG Wide	7,000,000.00	-	20,000,000.00
Pur. Of (1) hilux Vehicle Fairly used for distribution of RUTF	04 - HEALTH	052100100100 - Department of Health Care	23010105 - Purchase of Motor Vehicles	70741 - Public Health Services	23531397 - Nguru - LG Wide	14,900,000.00	-	50,000,000.00
procurement of (1) ambulance/life suport equipment	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23531397 - Nguru - LG Wide	-	-	15,000,000.00
Purchase of (5) tricycle (jega) and sanitary equipments	04 - HEALTH	052100100100 - Department of Health Care	23010151 - Purchase of Tricycle (Keke)	70741 - Public Health Services	23531397 - Nguru - LG Wide	-	-	25,000,000.00
construction and additional structures in the main phcc office	04 - HEALTH	052100100100 - Department of Health Care	23020101 - Construction/ Provision of Office	70741 - Public Health Services	23531397 - Nguru - LG Wide	94,000,000.00	-	100,000,000.00
Construction of One Solar Borehole at PHC Main Office Nguru & drilling of (1) hand pum	04 - HEALTH	052100100100 - Department of Health Care	23020105 - Construction/ Provision of Water	70741 - Public Health Services	23531397 - Nguru - LG Wide	-	-	20,000,000.00
Construction of (2) health post across Nguru LGA	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23531397 - Nguru - LG Wide	29,700,000.00	-	100,000,000.00
Renovation of PHCC Nguru	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23531397 - Nguru - LG Wide	103,900,000.00	-	-

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	613,685,039.00	445,319,091.00	717,830,262.00
050000000000	SOCIAL	613,685,039.00	445,319,091.00	717,830,262.00
051700000000	DEPARTMENT OF EDUCATION	613,685,039.00	445,319,091.00	717,830,262.00
051700100100	Department of Education	613,685,039.00	445,319,091.00	717,830,262.00

Table 27: Basic Education Expenditure by Economic Classification

235313 - NGURU 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	613,685,039.00	445,319,091.00	717,830,262.00
2	EXPENDITURES	613,685,039.00	445,319,091.00	717,830,262.00
21	PERSONNEL COSTS	406,685,039.00	418,986,678.00	562,538,262.00
2101	SALARY	406,685,039.00	418,986,678.00	562,538,262.00
210101	SALARIES AND WAGES	406,685,039.00	418,986,678.00	562,538,262.00
21010101	Consolidated Salary	406,685,039.00	418,986,678.00	562,538,262.00
22	OTHER RECURRENT COSTS	46,500,000.00	26,332,413.00	75,292,000.00
2202	OVERHEAD COSTS	41,500,000.00	21,332,413.00	70,292,000.00
220201	TRANSPORT & TRAVEL - GENERAL	5,000,000.00	5,000,000.00	5,000,000.00
22020101	Local Transport & Traveling - Training	5,000,000.00	5,000,000.00	5,000,000.00
220202	UTILITIES - GENERAL	600,000.00	551,000.00	1,070,000.00
22020202	Telephone Charges	100,000.00	51,000.00	70,000.00
22020211	Other Utility Charges	500,000.00	500,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES- GENERAL	1,500,000.00	1,500,000.00	1,700,000.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	1,000,000.00
22020305	Printing of Non-Security Documents	500,000.00	500,000.00	700,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,500,000.00	1,500,000.00	1,700,000.00
22020402	Maintenance of Office Furniture	500,000.00	500,000.00	700,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	1,000,000.00	1,000,000.00

225313 - NGURU 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	1,000,000.00	1,000,000.00	5,000,000.00
22020501	Local Training	1,000,000.00	1,000,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	600,000.00	570,000.00	800,000.00
22020701	Financial Consulting	100,000.00	70,000.00	100,000.00
22020706	Surveying Services	500,000.00	500,000.00	700,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	21,000.00	22,000.00
22020901	Bank Charges (other than Interest)	100,000.00	21,000.00	22,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	31,200,000.00	11,190,413.00	55,000,000.00
22021001	Refreshment & Meals	500,000.00	500,000.00	2,000,000.00
22021007	Welfare Packages	1,000,000.00	1,000,000.00	3,000,000.00
22021017	Tuition, Registration & Exam Fees	29,700,000.00	9,690,413.00	50,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	5,000,000.00	5,000,000.00	5,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	5,000,000.00	5,000,000.00	5,000,000.00
22040101	Grants to Other Governments	5,000,000.00	5,000,000.00	5,000,000.00
23	CAPITAL EXPENDITURES	160,500,000.00	-	80,000,000.00
2301	FIXED ASSET PURCHASED	104,000,000.00	-	60,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	104,000,000.00	-	60,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	99,000,000.00	-	60,000,000.00
23010148	Purchase of School Furniture & Fittings	5,000,000.00	-	-
2302	CONSTRUCTION/ PROVISION	49,500,000.00	-	-
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	49,500,000.00	-	-
23020107	Construction/ Provision of Public Schools	49,500,000.00	-	-
2303	REHABILITATION/ REPAIRS	7,000,000.00	-	20,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	7,000,000.00	-	20,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	7,000,000.00	-	20,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>613,685,039.00</i>	<i>445,319,091.00</i>	<i>717,830,262.00</i>
709	EDUCATION	613,685,039.00	445,319,091.00	717,830,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	613,685,039.00	445,319,091.00	717,830,262.00
70912	Primary Education	613,685,039.00	445,319,091.00	717,830,262.00

Table 29: Basic Education Expenditure by Programme Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>467,883,739.00</i>	<i>335,968,117.00</i>	<i>655,092,000.00</i>
05	EDUCATION	467,883,739.00	335,968,117.00	655,092,000.00
0502	Increase in access, retention, and completion ra	307,383,739.00	335,968,117.00	575,092,000.00
050201	Early Childhood Care, Development and Education (EC	307,383,739.00	335,968,117.00	575,092,000.00
0504	Improved quality of teaching and learning outc	99,000,000.00	-	60,000,000.00
050402	Instructional and learning materials	99,000,000.00	-	60,000,000.00
0505	Adequate infrastructure at all levels	61,500,000.00	-	20,000,000.00
050501	Schools' infrastructure construction and rehabilitation	56,500,000.00	-	20,000,000.00
050502	Furnishing	5,000,000.00	-	-

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

235313 - NGURU Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Su							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>562,538,262.00</i>	<i>70,292,000.00</i>	<i>5,000,000.00</i>	<i>637,830,262.00</i>	<i>80,000,000.00</i>	<i>717,830,262.00</i>
050000000000	SOCIAL	562,538,262.00	70,292,000.00	5,000,000.00	637,830,262.00	80,000,000.00	717,830,262.00
051700000000	DEPARTMENT OF EDUCATIO	562,538,262.00	70,292,000.00	5,000,000.00	637,830,262.00	80,000,000.00	717,830,262.00
051700100100	Department of Education	562,538,262.00	70,292,000.00	5,000,000.00	637,830,262.00	80,000,000.00	717,830,262.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235313 - NGURU 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	412,543,839.00	282,330,001.00	869,535,000.00
050000000000	SOCIAL	412,543,839.00	282,330,001.00	869,535,000.00
052100000000	DEPARTMENT OF HEALTH CARE	412,543,839.00	282,330,001.00	869,535,000.00
052100100100	Department of Health Care	412,543,839.00	282,330,001.00	869,535,000.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235313 - NGURU 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	412,543,839.00	282,330,001.00	869,535,000.00
2	EXPENDITURES	412,543,839.00	282,330,001.00	869,535,000.00
21	PERSONNEL COSTS	160,543,839.00	273,207,974.00	441,000,000.00
2101	SALARY	160,543,839.00	273,207,974.00	441,000,000.00
210101	SALARIES AND WAGES	160,543,839.00	273,207,974.00	441,000,000.00
21010101	Consolidated Salary	160,543,839.00	273,207,974.00	441,000,000.00
22	OTHER RECURRENT COSTS	9,500,000.00	9,122,027.00	118,535,000.00
2202	OVERHEAD COSTS	6,500,000.00	6,122,027.00	113,535,000.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	500,000.00	3,000,000.00
22020101	Local Transport & Traveling - Training	500,000.00	500,000.00	3,000,000.00
220202	UTILITIES - GENERAL	600,000.00	519,500.00	1,520,000.00
22020202	Telephone Charges	100,000.00	19,500.00	20,000.00
22020211	Other Utility Charges	500,000.00	500,000.00	1,500,000.00
220203	MATERIALS & SUPPLIES- GENERAL	1,500,000.00	1,450,000.00	102,000,000.00
22020301	Office Stationaries/Computer Consumables	1,000,000.00	1,000,000.00	1,500,000.00
22020305	Printing of Non-Security Documents	500,000.00	450,000.00	500,000.00
22020307	Drugs/Laboratory/Medical Supplies	-	-	100,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,500,000.00	1,340,000.00	2,000,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	1,500,000.00
22020403	Maintenance of Office Building/Residential Qtrs	500,000.00	340,000.00	500,000.00

225313 - NGURU 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	1,000,000.00	1,000,000.00	2,000,000.00
22020501	Local Training	1,000,000.00	1,000,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	300,000.00	300,000.00	500,000.00
22020706	Surveying Services	300,000.00	300,000.00	500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	12,527.00	15,000.00
22020901	Bank Charges (other than Interest)	100,000.00	12,527.00	15,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	1,000,000.00	2,500,000.00
22021001	Refreshment & Meals	500,000.00	500,000.00	1,500,000.00
22021007	Welfare Packages	500,000.00	500,000.00	1,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	3,000,000.00	3,000,000.00	5,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	3,000,000.00	3,000,000.00	5,000,000.00
22040101	Grants to Other Governments	3,000,000.00	3,000,000.00	5,000,000.00
23	CAPITAL EXPENDITURES	242,500,000.00	-	310,000,000.00
2301	FIXED ASSET PURCHASED	14,900,000.00	-	90,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	14,900,000.00	-	90,000,000.00
23010105	Purchase of Motor Vehicles	14,900,000.00	-	50,000,000.00
23010139	Purchase of Ambulance	-	-	15,000,000.00
23010151	Purchase of Tricycle (Keke)	-	-	25,000,000.00
2302	CONSTRUCTION/ PROVISION	123,700,000.00	-	220,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	123,700,000.00	-	220,000,000.00
23020101	Construction/ Provision of Office Buildings	94,000,000.00	-	100,000,000.00
23020105	Construction/ Provision of Water Facilities	-	-	20,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	29,700,000.00	-	100,000,000.00
2303	REHABILITATION/ REPAIRS	103,900,000.00	-	-
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	103,900,000.00	-	-
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	103,900,000.00	-	-

Table 33: Primary Healthcare Expenditure by Functional Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>412,543,839.00</i>	<i>282,330,001.00</i>	<i>869,535,000.00</i>
707	HEALTH	412,543,839.00	282,330,001.00	869,535,000.00
7074	PUBLIC HEALTH SERVICES	412,543,839.00	282,330,001.00	869,535,000.00
70741	Public Health Services	412,543,839.00	282,330,001.00	869,535,000.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235313 - NGURU Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>412,543,839.00</i>	<i>282,330,001.00</i>	<i>869,535,000.00</i>
04	HEALTH	412,543,839.00	282,330,001.00	869,535,000.00
0403	Enhancement of the delivery of Essential Packa	278,943,839.00	282,330,001.00	749,535,000.00
040301	Reproductive, Maternal and Neonatal Health	278,943,839.00	282,330,001.00	749,535,000.00
0405	Provision of adequate and modern health infras	133,600,000.00	-	120,000,000.00
040501	Functional Health Facilities	133,600,000.00	-	100,000,000.00
040503	Facility electrification, water and sanitation	-	-	20,000,000.00

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

235313 - NGURU Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, Sub							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>441,000,000.00</i>	<i>113,535,000.00</i>	<i>5,000,000.00</i>	<i>559,535,000.00</i>	<i>310,000,000.00</i>	<i>869,535,000.00</i>
050000000000	SOCIAL	441,000,000.00	113,535,000.00	5,000,000.00	559,535,000.00	310,000,000.00	869,535,000.00
052100000000	DEPARTMENT OF HEALTH C	441,000,000.00	113,535,000.00	5,000,000.00	559,535,000.00	310,000,000.00	869,535,000.00
052100100100	Department of Health Care	441,000,000.00	113,535,000.00	5,000,000.00	559,535,000.00	310,000,000.00	869,535,000.00