



Potiskum Local Government, Yobe State

POTISKUM LOCAL GOVERNMENT 2026 APPROVED BUDGET

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1 Budget Overview

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

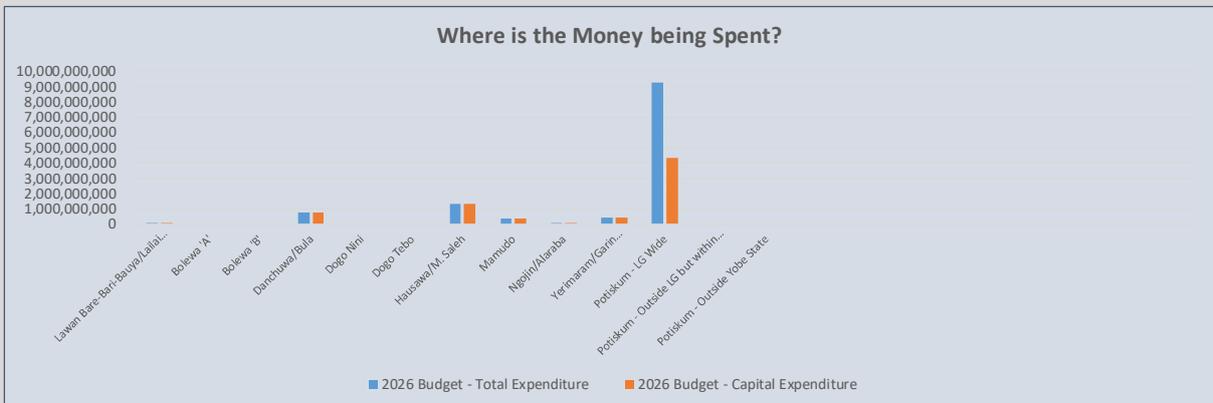
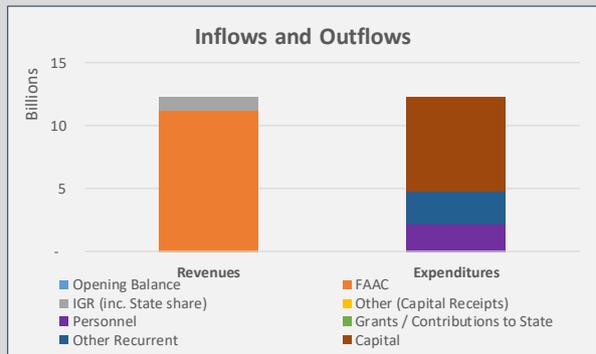
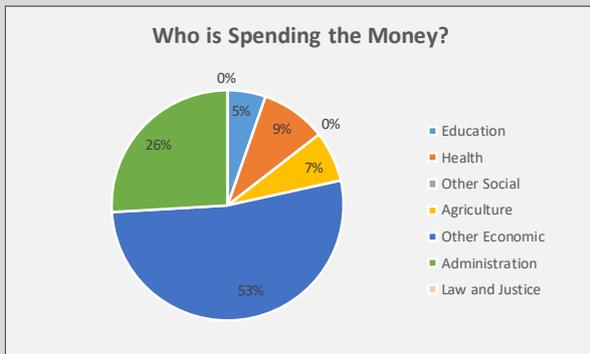
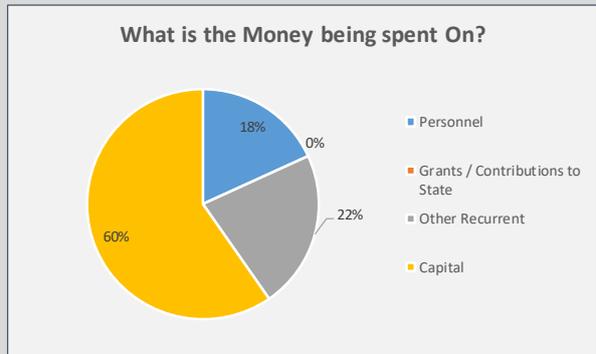
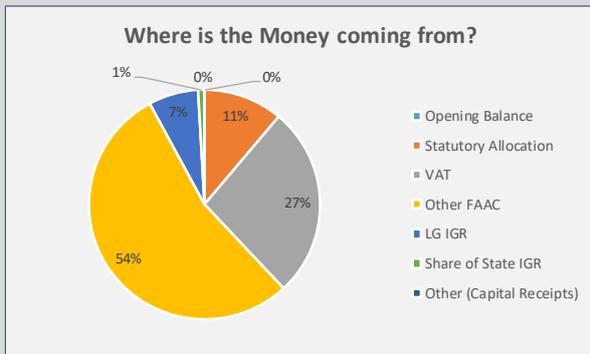


Table 1: Budget Overview

| Yobe State - POTISKUM Local Government: 2026 Budget Overview (Original Budget) | | | |
|---|--|--|----------------------------|
| Revenue by Economic | | 2026 Budget | |
| Opening Balance | | - | |
| Statutory Allocation | | 1,360,398,164.00 | |
| VAT | | 3,296,379,095.00 | |
| Other FAAC | | 6,625,010,342.00 | |
| LG IGR | | 854,160,325.00 | |
| Share of State IGR | | 108,637,662.00 | |
| Other (Capital Receipts) | | - | |
| Total Revenue | | 12,244,585,588.00 | |
| Expenditure by Economic | | 2026 Budget | |
| Personnel | | 2,219,966,417.00 | |
| Grants / Contributions to State | | - | |
| Other Recurrent | | 2,720,461,564.00 | |
| Capital | | 7,304,157,607.00 | |
| Total Expenditure | | 12,244,585,588.00 | |
| Expenditure by Sector | | 2026 Budget | |
| Education | | 654,268,833.00 | |
| Health | | 1,115,500,000.00 | |
| Other Social | | - | |
| Agriculture | | 867,498,010.00 | |
| Other Economic | | 6,430,561,578.00 | |
| Administration | | 3,176,757,167.00 | |
| Law and Justice | | - | |
| Total Expenditure | | 12,244,585,588.00 | |
| Expenditure by Capital Project (10 Largest Projects) | | Capital Expenditure | |
| construction of new 2km Road , bridgest and culvert withing the LGA | | 1,365,000,000.00 | |
| Construction of the final phase of the Local Government Secretariat | | 791,259,592.00 | |
| Construction of Bula Market and Motorpark | | 750,337,464.00 | |
| Completion and remodelling of Potiskum govt lodge and building of mosque | | 434,136,989.00 | |
| Construction and rehabilitation of Emirate Councils | | 412,000,019.00 | |
| Rehabilitation of L.G Houses, contribution inec/NPC, Roofing of LG secretariat complex | | 368,560,533.00 | |
| Const. of Health Facility withingthe LGA & Expantion / Renovation of PHC Mamodu and | | 350,000,000.00 | |
| Conversion of motorized boreholes to solar | | 250,000,000.00 | |
| street light/solar town ship & 300KVA Transformer and Purchase of Invater | | 230,000,000.00 | |
| Purchase of SUV vehicle fairly use (Highlander), 2 and 2 salon cars, and ₦60m utility veh | | 220,000,000.00 | |
| <i>Other Capital Projects</i> | | 2,132,863,010.00 | |
| Total | | 7,304,157,607.00 | |
| Expenditure by Ward | | 2026 Budget - Total Expenditure | |
| | | Total Expenditure | Capital Expenditure |
| Lawan Bare-Bari-Bauya/Lailai Dumbu | | 70,000,000.00 | 70,000,000.00 |
| Bolewa 'A' | | - | - |
| Bolewa 'B' | | - | - |
| Danchuwa/Bula | | 750,337,464.00 | 750,337,464.00 |
| Dogo Nini | | - | - |
| Dogo Tebo | | - | - |
| Hausawa/M. Saleh | | 1,325,396,581.00 | 1,325,396,581.00 |
| Mamudo | | 350,000,000.00 | 350,000,000.00 |
| Ngojin/Alaraba | | 60,000,000.00 | 60,000,000.00 |
| Yerimaram/Garin Daye/Badejo/Nahur | | 412,000,019.00 | 412,000,019.00 |
| Potiskum - LG Wide | | 9,276,851,524.00 | 4,336,423,543.00 |
| Potiskum - Outside LG but within Yobe | | - | - |
| Potiskum - Outside Yobe State | | - | - |
| Total | | 12,244,585,588.00 | 7,304,157,607.00 |

Table 2 Summary Revenue and Expenditure

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Summary

| Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|--|-----------------------------|--|-----------------------------|
| Opening Balance | | | |
| Recurrent Revenue | 6,078,005,675.77 | 262,309,385.00 | 12,244,585,588.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 5,501,605,675.77 | - | 11,390,425,263.00 |
| 12 - INDEPENDENT REVENUE | 576,400,000.00 | 262,309,385.00 | 854,160,325.00 |
| | | | |
| Recurrent Expenditure | 2,643,702,395.43 | 1,739,810,832.42 | 4,940,427,981.00 |
| 21 - PERSONNEL COSTS | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |
| 22 - OTHER RECURRENT COSTS | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |
| | | | |
| Transfer to Capital Account | 3,434,303,280.34 | - 1,477,501,447.42 | 7,304,157,607.00 |
| | | | |
| Capital Receipts | - | - | - |
| 13 - AID AND GRANTS | - | - | - |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | - | - | - |
| | | | |
| 23 - CAPITAL EXPENDITURES | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| | | | |
| Total Revenue (including OB) | 6,078,005,675.77 | 262,309,385.00 | 12,244,585,588.00 |
| Total Expenditure | 5,978,702,395.43 | 2,505,909,386.24 | 12,244,585,588.00 |

Table 3 Expenditure by MDA by Main Economic Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

| Code | Administrative Unit | Personnel Expenditure | Other Recurrent Expenditure | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
|-------------------|--|-------------------------|-----------------------------|-----------------------------|-------------------------|--------------------------|
| | Total Expenditure | 2,219,966,417.00 | 2,720,461,564.00 | 4,940,427,981.00 | 7,304,157,607.00 | 12,244,585,588.00 |
| 0100000000 | ADMINISTRATION SECTOR | 505,444,584.00 | 300,355,450.00 | 805,800,034.00 | 2,370,957,133.00 | 3,176,757,167.00 |
| 0111000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 70,100,000.00 | 63,000,000.00 | 133,100,000.00 | - | 133,100,000.00 |
| 011100100100 | Office of the Chairman | 70,100,000.00 | 63,000,000.00 | 133,100,000.00 | - | 133,100,000.00 |
| 0112000000 | LOCAL GOVERNMENT COUNCIL | 25,000,000.00 | 15,000,000.00 | 40,000,000.00 | - | 40,000,000.00 |
| 011200100100 | The Council | 25,000,000.00 | 15,000,000.00 | 40,000,000.00 | - | 40,000,000.00 |
| 0125000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 359,395,584.00 | 205,355,450.00 | 564,751,034.00 | 2,370,957,133.00 | 2,935,708,167.00 |
| 012500100100 | Director of Personnel Management | 309,395,584.00 | 135,855,450.00 | 445,251,034.00 | 2,255,957,133.00 | 2,701,208,167.00 |
| 012500100600 | Information Unit | - | - | - | 55,000,000.00 | 55,000,000.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | - | - | - | 60,000,000.00 | 60,000,000.00 |
| 012500100900 | Traditional Rulers Unit | 50,000,000.00 | 19,500,000.00 | 69,500,000.00 | - | 69,500,000.00 |
| 012500101000 | Community Development Unit | - | 50,000,000.00 | 50,000,000.00 | - | 50,000,000.00 |
| 0161000000 | SECRETARY TO THE LOCAL GOVERNMENT | 50,949,000.00 | 17,000,000.00 | 67,949,000.00 | - | 67,949,000.00 |
| 016100100100 | Secretary to the Local Government | 50,949,000.00 | 17,000,000.00 | 67,949,000.00 | - | 67,949,000.00 |
| 0200000000 | ECONOMIC SECTOR | 944,753,000.00 | 2,130,106,114.00 | 3,074,859,114.00 | 4,223,200,474.00 | 7,298,059,588.00 |
| 0215000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 200,135,000.00 | 141,500,000.00 | 341,635,000.00 | 525,863,010.00 | 867,498,010.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 200,135,000.00 | 61,500,000.00 | 261,635,000.00 | 315,863,010.00 | 577,498,010.00 |
| 021500100200 | Forestry Development Unit | - | - | - | 60,000,000.00 | 60,000,000.00 |
| 021500200100 | Livestock & Veterinary | - | - | - | 150,000,000.00 | 150,000,000.00 |
| 021500300400 | Home Economic and Manufacturing | - | 80,000,000.00 | 80,000,000.00 | - | 80,000,000.00 |
| 0220000000 | DEPARTMENT OF FINANCE & SUPPLIES | 638,000,000.00 | 1,731,083,412.00 | 2,369,083,412.00 | 1,050,337,464.00 | 3,419,420,876.00 |
| 022000100100 | Department of Finance & Supplies | 638,000,000.00 | 1,731,083,412.00 | 2,369,083,412.00 | 1,050,337,464.00 | 3,419,420,876.00 |
| 0238000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 15,009,000.00 | 29,522,702.00 | 44,531,702.00 | 42,000,000.00 | 86,531,702.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 15,009,000.00 | 29,522,702.00 | 44,531,702.00 | 42,000,000.00 | 86,531,702.00 |
| 0234000000 | DEPARTMENT OF WORKS & HOUSING | 91,609,000.00 | 228,000,000.00 | 319,609,000.00 | 2,605,000,000.00 | 2,924,609,000.00 |
| 023400100100 | Department of Works | 91,609,000.00 | 28,000,000.00 | 119,609,000.00 | 1,535,000,000.00 | 1,654,609,000.00 |
| 023400100500 | Fire Service Unit | - | - | - | 70,000,000.00 | 70,000,000.00 |
| 023400100600 | Town Country Planning Unit | - | - | - | 70,000,000.00 | 70,000,000.00 |
| 023400200100 | Rural Electrification | - | - | - | 230,000,000.00 | 230,000,000.00 |
| 023400300100 | Water Resource & Water Supply | - | - | - | 450,000,000.00 | 450,000,000.00 |
| 023400400100 | Environment Service, Drainage and Culvert | - | 200,000,000.00 | 200,000,000.00 | 250,000,000.00 | 450,000,000.00 |
| 0500000000 | SOCIAL SECTOR | 769,768,833.00 | 290,000,000.00 | 1,059,768,833.00 | 710,000,000.00 | 1,769,768,833.00 |
| 0517000000 | DEPARTMENT OF EDUCATION | 269,268,833.00 | 165,000,000.00 | 434,268,833.00 | 220,000,000.00 | 654,268,833.00 |
| 051700100100 | Department of Education | 269,268,833.00 | 165,000,000.00 | 434,268,833.00 | 220,000,000.00 | 654,268,833.00 |
| 0521000000 | DEPARTMENT OF HEALTH CARE | 500,500,000.00 | 125,000,000.00 | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |
| 052100100100 | Department of Health Care | 500,500,000.00 | 125,000,000.00 | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------------|--|--------------------------------|---------------------------------------|---------------------------------|
| | <i>Total Revenue</i> | <i>6,078,005,675.77</i> | <i>262,309,385.00</i> | <i>12,244,585,588.00</i> |
| 010000000000 | ADMINISTRATION SECTOR | 2,000,000.00 | 1,266,480.00 | 63,000,000.00 |
| 012500000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 2,000,000.00 | 1,266,480.00 | 63,000,000.00 |
| 012500100100 | Director of Personnel Management | 2,000,000.00 | 1,266,480.00 | 63,000,000.00 |
| 020000000000 | ECONOMIC SECTOR | 6,065,405,675.77 | 254,562,216.00 | 12,170,785,588.00 |
| 021500000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 88,500,000.00 | 69,546,464.00 | 81,257,255.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 88,500,000.00 | 69,546,464.00 | 81,257,255.00 |
| 022000000000 | DEPARTMENT OF FINANCE & SUPPLIES | 5,817,905,675.77 | 105,870,100.00 | 11,929,464,333.00 |
| 022000100100 | Department of Finance & Supplies | 5,817,905,675.77 | 105,870,100.00 | 11,929,464,333.00 |
| 023400000000 | DEPARTMENT OF WORKS & HOUSING | 159,000,000.00 | 79,145,652.00 | 160,064,000.00 |
| 023400100100 | Department of Works | 159,000,000.00 | 79,145,652.00 | 160,064,000.00 |
| 050000000000 | SOCIAL SECTOR | 10,600,000.00 | 6,480,689.00 | 10,800,000.00 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 10,600,000.00 | 6,480,689.00 | 10,800,000.00 |
| 052100100100 | Department of Health Care | 10,600,000.00 | 6,480,689.00 | 10,800,000.00 |

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|---|-------------------------|---------------------------------------|--------------------------|
| 1 | REVENUE | 6,078,005,675.77 | 262,309,385.00 | 12,244,585,588.00 |
| 11 | GOVERNMENT SHARE OF FAAC | 5,501,605,675.77 | - | 11,390,425,263.00 |
| 1101 | GOVERNMENT SHARE OF FAAC | 5,501,605,675.77 | - | 11,390,425,263.00 |
| 110101 | GOVERNMENT SHARE OF STATUTORY ALLOCATION | 1,411,401,456.08 | - | 1,469,035,826.00 |
| 11010101 | Statutory Allocation | 1,296,601,337.65 | - | 1,360,398,164.00 |
| 11010105 | Receipt of Share of State IGR | 114,800,118.43 | - | 108,637,662.00 |
| 110102 | GOVERNMENT SHARE OF VAT | 2,276,202,348.26 | - | 3,296,379,095.00 |
| 11010201 | Share of VAT | 2,276,202,348.26 | - | 3,296,379,095.00 |
| 110103 | OTHER FAAC REVENUES | 1,814,001,871.43 | - | 6,625,010,342.00 |
| 11010302 | Excess Non-Oil | - | - | 397,992,984.00 |
| 11010303 | Exchange Gain | - | - | 752,495,470.00 |
| 11010304 | Ecological Fund | - | - | 581,989,343.00 |
| 11010305 | Electronic Money Transfer Levy (EMTL) | - | - | 988,318,531.00 |
| 11010399 | Other FAAC Distributions | 1,814,001,871.43 | - | 3,904,214,014.00 |
| 12 | INDEPENDENT REVENUE | 576,400,000.00 | 262,309,385.00 | 854,160,325.00 |
| 1201 | TAX REVENUE | 117,400,000.00 | 65,491,506.00 | 119,500,000.00 |
| 120101 | PERSONAL TAXES | 15,300,000.00 | 4,375,000.00 | 15,800,000.00 |
| 12010101 | Community Development/Poll Tax | 15,300,000.00 | 4,375,000.00 | 15,800,000.00 |
| 120103 | OTHER TAXES | 102,100,000.00 | 61,116,506.00 | 103,700,000.00 |
| 12010306 | Development Tax/Levy | 28,600,000.00 | 7,499,998.00 | 29,000,000.00 |
| 12010308 | Livestock Tax | 23,500,000.00 | 38,866,510.00 | 23,700,000.00 |
| 12010309 | Other Service Taxes | 10,200,000.00 | 4,999,998.00 | 10,900,000.00 |
| 12010312 | Property Tax | 39,800,000.00 | 9,750,000.00 | 40,100,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|-----------------------|---------------------------------------|-----------------------|
| 1202 | NON-TAX REVENUE | 459,000,000.00 | 196,817,879.00 | 734,660,325.00 |
| 120201 | LICENCES - GENERAL | 79,100,000.00 | 33,461,182.00 | 66,490,000.00 |
| 12020111 | Bake House Licence | 900,000.00 | 2,030,414.00 | 900,000.00 |
| 12020114 | Cart Licences | 12,900,000.00 | 9,250,000.00 | 13,000,000.00 |
| 12020116 | Cattle Dealer Licences | 10,700,000.00 | 2,625,000.00 | 10,800,000.00 |
| 12020120 | Hawker's Permits | 2,600,000.00 | 2,907,998.00 | 2,800,000.00 |
| 12020122 | Produce Buying Licences | 16,700,000.00 | 819,996.00 | 1,690,000.00 |
| 12020123 | Animal Health Certificate Licences | 4,100,000.00 | 999,999.00 | 4,400,000.00 |
| 12020126 | Hiring Licences | 7,100,000.00 | 3,499,996.00 | 7,300,000.00 |
| 12020137 | Trade Permit Licences | 1,000,000.00 | 348,900.00 | 1,500,000.00 |
| 12020142 | Petty Traders Licences | 5,100,000.00 | 2,499,998.00 | 5,500,000.00 |
| 12020145 | Saw Mill Licences | 3,500,000.00 | 1,704,996.00 | 3,800,000.00 |
| 12020167 | Patent Medicine Licences | 9,700,000.00 | 4,450,275.00 | 9,900,000.00 |
| 12020173 | Motorcycle Permits | 4,800,000.00 | 2,323,610.00 | 4,900,000.00 |
| 120204 | FEES - GENERAL | 24,400,000.00 | 13,991,608.00 | 30,264,000.00 |
| 12020417 | Contractor Registration Fees | 5,700,000.00 | 1,360,000.00 | 6,000,000.00 |
| 12020460 | Building Plan Approval Fees | 2,000,000.00 | 499,998.00 | 2,500,000.00 |
| 12020478 | Workshop Fees | 3,100,000.00 | 2,030,000.00 | 3,200,000.00 |
| 12020486 | Abattoir/Slaughterhouse/Meat Fees | 10,100,000.00 | 7,542,663.00 | 10,700,000.00 |
| 12020488 | Refuse Collection and Disposal Fees | 1,500,000.00 | 755,900.00 | 5,300,000.00 |
| 12020491 | Sand, Granite, Iron Rod Sellers Fees | 2,000,000.00 | 1,803,047.00 | 2,564,000.00 |
| 120207 | EARNINGS - GENERAL | 114,100,000.00 | 66,822,616.00 | 117,860,325.00 |
| 12020722 | Earnings from Cattle Markets | 18,400,000.00 | 16,231,400.00 | 20,867,255.00 |
| 12020724 | Earnings from Markets | 30,500,000.00 | 17,712,227.00 | 30,093,000.00 |
| 12020725 | Earnings from Motor Parks | 8,200,000.00 | 5,999,990.00 | 9,000,070.00 |
| 12020726 | Earnings from Shops and Shopping Centres | 30,600,000.00 | 15,000,000.00 | 31,000,000.00 |
| 12020727 | Earnings from Transport Services (Mass Transits) | 26,400,000.00 | 11,878,999.00 | 26,900,000.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 12,200,000.00 | 7,142,475.00 | 116,920,000.00 |
| 12020801 | Rent on Government Quarters | 2,000,000.00 | 1,266,480.00 | 63,000,000.00 |
| 12020803 | Rent on Government Buildings | 10,200,000.00 | 5,875,995.00 | 53,920,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 154,200,000.00 | 75,399,998.00 | 255,712,000.00 |
| 12020906 | Rents on Government Properties | 52,100,000.00 | 25,400,000.00 | 154,712,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

| Code | Economic | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|-----------------------------|-----------------------------|--|-----------------------------|
| 12020908 | Ground Rent | 102,100,000.00 | 49,999,998.00 | 101,000,000.00 |
| 120210 | REPAYMENTS - GENERAL | 75,000,000.00 | - | 147,414,000.00 |
| 12021011 | Refunds | 75,000,000.00 | - | 147,414,000.00 |

2.C Capital Receipts

Table 6: Capital Receipts by Item

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Receipts

| Receipt Description | Economic Code and Description | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------------------------|-------------------------------|----------------------|---------------------------------------|----------------------|
| Total Capital Receipts | | - | - | - |

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235214 - POTISKUM 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>12,244,585,588.00</i> |
| 01 | FEDERATION ACCOUNT | 11,390,425,263.00 |
| 011 | FAAC DIRECT ALLOCATION | 11,390,425,263.00 |
| 01101 | FAAC Direct Allocation | 11,390,425,263.00 |
| 02 | CONSOLIDATED REVENUE FUND | 854,160,325.00 |
| 021 | MAIN ENVELOP | 854,160,325.00 |
| 02101 | Main Envelop - Budgetary Allocation | 854,160,325.00 |

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235214 - POTISKUM 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>5,978,702,395.43</i> | <i>2,505,909,386.24</i> | <i>12,244,585,588.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 1,737,069,376.16 | 929,165,872.00 | 3,176,757,167.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 109,682,460.69 | 86,064,993.00 | 133,100,000.00 |
| 011100100100 | Office of the Chairman | 109,682,460.69 | 86,064,993.00 | 133,100,000.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 10,663,245.01 | 36,591,999.00 | 40,000,000.00 |
| 011200100100 | The Council | 10,663,245.01 | 36,591,999.00 | 40,000,000.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,544,173,041.82 | 758,942,144.00 | 2,935,708,167.00 |
| 012500100100 | Director of Personnel Management | 1,403,008,141.67 | 689,747,760.00 | 2,701,208,167.00 |
| 012500100600 | Information Unit | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 012500100900 | Traditional Rulers Unit | 68,364,900.15 | 51,351,384.00 | 69,500,000.00 |
| 012500101000 | Community Development Unit | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 72,550,628.64 | 47,566,736.00 | 67,949,000.00 |
| 016100100100 | Secretary to the Local Government | 72,550,628.64 | 47,566,736.00 | 67,949,000.00 |
| 02000000000 | ECONOMIC SECTOR | 3,050,288,874.29 | 964,364,802.42 | 7,298,059,588.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 580,190,246.66 | 267,855,848.95 | 867,498,010.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 492,490,246.66 | 246,355,848.95 | 577,498,010.00 |
| 021500100200 | Forestry Development Unit | 8,000,000.00 | - | 60,000,000.00 |
| 021500200100 | Livestock & Veterinary | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 021500300400 | Home Economic and Manufacturing | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 637,622,524.86 | 429,417,308.15 | 3,419,420,876.00 |
| 022000100100 | Department of Finance & Supplies | 637,622,524.86 | 429,417,308.15 | 3,419,420,876.00 |

235214 - POTISKUM 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 | 34,528,443.55 | 34,647,503.00 | 86,531,702.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 34,528,443.55 | 34,647,503.00 | 86,531,702.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 1,797,947,659.23 | 232,444,142.32 | 2,924,609,000.00 |
| 023400100100 | Department of Works | 887,247,659.23 | 133,440,807.32 | 1,654,609,000.00 |
| 023400100500 | Fire Service Unit | 10,000,000.00 | - | 70,000,000.00 |
| 023400100600 | Town Country Planning Unit | 44,800,000.00 | 47,658,824.00 | 70,000,000.00 |
| 023400200100 | Rural Electrification | 139,400,000.00 | - | 230,000,000.00 |
| 023400300100 | Water Resource & Water Supply | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 023400400100 | Environment Service, Drainage and Culvert | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 1,191,344,144.98 | 612,378,711.82 | 1,769,768,833.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 051700100100 | Department of Education | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 052100100100 | Department of Health Care | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |

Table 9: Personnel Expenditure by Administrative Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|--------------------|--|--------------------------------|---------------------------------------|--------------------------------|
| | <i>Total Personnel Expenditure</i> | <i>1,995,860,340.00</i> | <i>1,270,647,048.27</i> | <i>2,219,966,417.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 578,869,376.16 | 423,227,945.00 | 505,444,584.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 82,982,460.69 | 59,024,997.00 | 70,100,000.00 |
| 011100100100 | Office of the Chairman | 82,982,460.69 | 59,024,997.00 | 70,100,000.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 3,163,245.01 | 22,500,000.00 | 25,000,000.00 |
| 011200100100 | The Council | 3,163,245.01 | 22,500,000.00 | 25,000,000.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 431,673,041.82 | 304,386,212.00 | 359,395,584.00 |
| 012500100100 | Director of Personnel Management | 368,408,141.67 | 262,046,826.00 | 309,395,584.00 |
| 012500100900 | Traditional Rulers Unit | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 61,050,628.64 | 37,316,736.00 | 50,949,000.00 |
| 016100100100 | Secretary to the Local Government | 61,050,628.64 | 37,316,736.00 | 50,949,000.00 |
| 02000000000 | ECONOMIC SECTOR | 584,246,818.86 | 398,908,429.27 | 944,753,000.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 190,280,469.43 | 135,345,462.00 | 638,000,000.00 |
| 022000100100 | Department of Finance & Supplies | 190,280,469.43 | 135,345,462.00 | 638,000,000.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 19,928,443.55 | 15,342,604.00 | 15,009,000.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 19,928,443.55 | 15,342,604.00 | 15,009,000.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 023400100100 | Department of Works | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 05000000000 | SOCIAL SECTOR | 832,744,144.98 | 448,510,674.00 | 769,768,833.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 051700100100 | Department of Education | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 052100100100 | Department of Health Care | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |

Table 10: Other Recurrent Expenditure by Administrative Classification

235214 - POTISKUM 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>647,842,055.43</i> | <i>469,163,784.15</i> | <i>2,720,461,564.00</i> |
| 01000000000 | ADMINISTRATION SECTOR | 157,400,000.00 | 107,801,155.00 | 300,355,450.00 |
| 01110000000 | OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN | 26,700,000.00 | 27,039,996.00 | 63,000,000.00 |
| 011100100100 | Office of the Chairman | 26,700,000.00 | 27,039,996.00 | 63,000,000.00 |
| 01120000000 | LOCAL GOVERNMENT COUNCIL | 7,500,000.00 | 14,091,999.00 | 15,000,000.00 |
| 011200100100 | The Council | 7,500,000.00 | 14,091,999.00 | 15,000,000.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 111,700,000.00 | 56,419,160.00 | 205,355,450.00 |
| 012500100100 | Director of Personnel Management | 78,700,000.00 | 39,907,162.00 | 135,855,450.00 |
| 012500100900 | Traditional Rulers Unit | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 012500101000 | Community Development Unit | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 01610000000 | SECRETARY TO THE LOCAL GOVERNMENT | 11,500,000.00 | 10,250,000.00 | 17,000,000.00 |
| 016100100100 | Secretary to the Local Government | 11,500,000.00 | 10,250,000.00 | 17,000,000.00 |
| 02000000000 | ECONOMIC SECTOR | 391,642,055.43 | 292,931,687.15 | 2,130,106,114.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 94,700,000.00 | 38,461,754.00 | 141,500,000.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 44,900,000.00 | 27,461,754.00 | 61,500,000.00 |
| 021500300400 | Home Economic and Manufacturing | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 232,542,055.43 | 225,865,034.15 | 1,731,083,412.00 |
| 022000100100 | Department of Finance & Supplies | 232,542,055.43 | 225,865,034.15 | 1,731,083,412.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 4,600,000.00 | 12,384,899.00 | 29,522,702.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 4,600,000.00 | 12,384,899.00 | 29,522,702.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 59,800,000.00 | 16,220,000.00 | 228,000,000.00 |
| 023400100100 | Department of Works | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |
| 023400400100 | Environment Service, Drainage and Culvert | 49,800,000.00 | - | 200,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 98,800,000.00 | 68,430,942.00 | 290,000,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 051700100100 | Department of Education | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 052100100100 | Department of Health Care | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |

Table 11: Capital Expenditure by Administrative Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

| Code | Administrative Unit | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|--------------------|--|-------------------------|---------------------------------------|-------------------------|
| | Total Capital Expenditure | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 01000000000 | ADMINISTRATION SECTOR | 1,000,800,000.00 | 398,136,772.00 | 2,370,957,133.00 |
| 01250000000 | DIRECTOR OF PERSONNEL MANAGEMENT | 1,000,800,000.00 | 398,136,772.00 | 2,370,957,133.00 |
| 012500100100 | Director of Personnel Management | 955,900,000.00 | 387,793,772.00 | 2,255,957,133.00 |
| 012500100600 | Information Unit | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 012500100700 | Social Development, Youth, Sports and Culture | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 02000000000 | ECONOMIC SECTOR | 2,074,400,000.00 | 272,524,686.00 | 4,223,200,474.00 |
| 02150000000 | DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES | 211,200,000.00 | 53,994,500.00 | 525,863,010.00 |
| 021500100100 | Department of Agriculture & Natural Resources | 173,300,000.00 | 43,494,500.00 | 315,863,010.00 |
| 021500100200 | Forestry Development Unit | 8,000,000.00 | - | 60,000,000.00 |
| 021500200100 | Livestock & Veterinary | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 02200000000 | DEPARTMENT OF FINANCE & SUPPLIES | 214,800,000.00 | 68,206,812.00 | 1,050,337,464.00 |
| 022000100100 | Department of Finance & Supplies | 214,800,000.00 | 68,206,812.00 | 1,050,337,464.00 |
| 02380000000 | BUDGET, PLANNING, RESEARCH AND STATISTICS | 10,000,000.00 | 6,920,000.00 | 42,000,000.00 |
| 023800100100 | Budget, Planning, Research and Statistics | 10,000,000.00 | 6,920,000.00 | 42,000,000.00 |
| 02340000000 | DEPARTMENT OF WORKS & HOUSING | 1,638,400,000.00 | 143,403,374.00 | 2,605,000,000.00 |
| 023400100100 | Department of Works | 777,500,000.00 | 44,400,039.00 | 1,535,000,000.00 |
| 023400100500 | Fire Service Unit | 10,000,000.00 | - | 70,000,000.00 |
| 023400100600 | Town Country Planning Unit | 44,800,000.00 | 47,658,824.00 | 70,000,000.00 |
| 023400200100 | Rural Electrification | 139,400,000.00 | - | 230,000,000.00 |
| 023400300100 | Water Resource & Water Supply | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 023400400100 | Environment Service, Drainage and Culvert | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 05000000000 | SOCIAL SECTOR | 259,800,000.00 | 95,437,095.82 | 710,000,000.00 |
| 05170000000 | DEPARTMENT OF EDUCATION | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |
| 051700100100 | Department of Education | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |
| 05210000000 | DEPARTMENT OF HEALTH CARE | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |
| 052100100100 | Department of Health Care | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|------------------|---|--------------------------------|---------------------------------------|---------------------------------|
| <u>2</u> | <u>EXPENDITURES</u> | <u>5,978,702,395.43</u> | <u>2,505,909,386.24</u> | <u>12,244,585,588.00</u> |
| <u>21</u> | <u>PERSONNEL COSTS</u> | <u>1,995,860,340.00</u> | <u>1,270,647,048.27</u> | <u>2,219,966,417.00</u> |
| 2101 | SALARY | 1,995,860,340.00 | 1,270,647,048.27 | 1,751,966,417.00 |
| 210101 | SALARIES AND WAGES | 1,995,860,340.00 | 1,270,647,048.27 | 1,751,966,417.00 |
| 21010101 | Consolidated Salary | 1,995,860,340.00 | 1,270,647,048.27 | 1,751,966,417.00 |
| 2103 | SOCIAL BENEFITS | - | - | 468,000,000.00 |
| 210301 | SOCIAL BENEFITS | - | - | 468,000,000.00 |
| 21030101 | Gratuity | - | - | 120,000,000.00 |
| 21030102 | Pension | - | - | 348,000,000.00 |
| <u>22</u> | <u>OTHER RECURRENT COSTS</u> | <u>647,842,055.43</u> | <u>469,163,784.15</u> | <u>2,720,461,564.00</u> |
| 2202 | OVERHEAD COSTS | 560,142,055.43 | 435,502,030.15 | 2,557,461,564.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 50,400,000.00 | 31,255,999.00 | 62,500,000.00 |
| 22020101 | Local Transport & Traveling - Training | 22,500,000.00 | 27,095,999.00 | 52,500,000.00 |
| 22020102 | Local Transport & Traveling - Others | 27,900,000.00 | 4,160,000.00 | 10,000,000.00 |
| 220202 | UTILITIES - GENERAL | 5,500,000.00 | 9,173,000.00 | 21,000,000.00 |
| 22020201 | Electricity Charges | - | - | 5,000,000.00 |
| 22020211 | Other Utility Charges | 5,500,000.00 | 9,173,000.00 | 16,000,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 37,700,000.00 | 38,094,510.00 | 116,500,000.00 |
| 22020301 | Office Stationaries/Computer Consumables | 16,000,000.00 | 25,376,512.00 | 40,500,000.00 |
| 22020305 | Printing of Non-Security Documents | 11,500,000.00 | 12,717,998.00 | 25,500,000.00 |
| 22020307 | Drugs/Laboratory/Medical Supplies | 10,200,000.00 | - | 50,500,000.00 |
| 220204 | MAINTENANCE SERVICES- GENERAL | 68,400,000.00 | 23,610,999.00 | 240,000,000.00 |
| 22020401 | Maintenance of Motor Vehicle | 51,800,000.00 | - | 200,000,000.00 |
| 22020402 | Maintenance of Office Furniture | 10,400,000.00 | 17,598,999.00 | 24,500,000.00 |
| 22020403 | Maintenance of Office Building/Residential Qtrs | 200,000.00 | 912,000.00 | 7,500,000.00 |
| 22020406 | Other Maintenance Services | 6,000,000.00 | 5,100,000.00 | 8,000,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|---|-------------------------|---------------------------------------|-------------------------|
| 220205 | TRAINING- GENERAL | 35,800,000.00 | 26,537,500.00 | 83,378,152.00 |
| 22020501 | Local Training | 35,800,000.00 | 26,537,500.00 | 83,378,152.00 |
| 220206 | OTHER SERVICES- GENERAL | 35,900,000.00 | 4,453,150.00 | 40,000,000.00 |
| 22020601 | Security Services | 35,900,000.00 | 4,453,150.00 | 40,000,000.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 1,000,000.00 | 1,705,000.00 | 10,000,000.00 |
| 22020702 | Information Technology Consulting | - | - | 3,000,000.00 |
| 22020704 | Engineering Services | - | - | 3,000,000.00 |
| 22020706 | Surveying Services | 1,000,000.00 | 1,705,000.00 | 4,000,000.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 1,200,000.00 | 2,616,400.00 | 3,300,000.00 |
| 22020901 | Bank Charges (other than Interest) | 1,200,000.00 | 2,616,400.00 | 3,300,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 324,242,055.43 | 298,055,472.15 | 1,980,783,412.00 |
| 22021001 | Refreshment & Meals | 21,000,000.00 | 24,226,000.00 | 35,500,000.00 |
| 22021004 | Medical Expenses-Local | 29,900,000.00 | - | 50,000,000.00 |
| 22021007 | Welfare Packages | 16,900,000.00 | 21,523,496.00 | 39,200,000.00 |
| 22021017 | Tuition, Registration & Exam Fees | 38,900,000.00 | 42,580,942.00 | 100,000,000.00 |
| 22021041 | Miscellaneous/Contingency | 217,542,055.43 | 209,725,034.15 | 1,706,083,412.00 |
| 22021044 | Advocacy, Enlightenment & Campaign | - | - | 50,000,000.00 |
| 2204 | GRANTS & OTHER CONTRIBUTIONS- GENERAL | 77,700,000.00 | 18,500,000.00 | 130,000,000.00 |
| 220401 | LOCAL GRANTS & CONTRIBUTIONS | 77,700,000.00 | 18,500,000.00 | 130,000,000.00 |
| 22040109 | Grants to Communities/NGOs | 77,700,000.00 | 18,500,000.00 | 130,000,000.00 |
| 2205 | SUBSIDIES GENERAL | 10,000,000.00 | 15,161,754.00 | 33,000,000.00 |
| 220501 | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS | 10,000,000.00 | 15,161,754.00 | 33,000,000.00 |
| 22050106 | Agricultural Inputs Subsidy | 10,000,000.00 | 15,161,754.00 | 33,000,000.00 |
| 23 | CAPITAL EXPENDITURES | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 2301 | FIXED ASSET PURCHASED | 434,200,000.00 | 348,889,048.82 | 1,067,863,010.00 |
| 230101 | PURCHASE OF FIXED ASSET- GENERAL | 434,200,000.00 | 348,889,048.82 | 1,067,863,010.00 |
| 23010105 | Purchase of Motor Vehicles | 174,200,000.00 | 234,037,540.00 | 230,000,000.00 |
| 23010106 | Purchase of Vans | 24,900,000.00 | 8,500,000.00 | 30,000,000.00 |
| 23010108 | Purchase of Buses | 20,700,000.00 | - | 150,000,000.00 |
| 23010112 | Purchase of Office Furniture and Fittings | 19,900,000.00 | 1,350,000.00 | 112,000,000.00 |
| 23010113 | Purchase of Computers and Accessories | 4,000,000.00 | 1,730,000.00 | 10,000,000.00 |
| 23010119 | Purchase of Power Generating Set | - | 3,000,000.00 | - |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--|-------------------------|---------------------------------------|-------------------------|
| 23010122 | Purchase of Health / Medical Equipment | 20,000,000.00 | 15,840,000.00 | 130,000,000.00 |
| 23010123 | Purchase of Fire Fighting Equipment | 10,000,000.00 | - | 20,000,000.00 |
| 23010124 | Purchase of Teaching / Learning Aid Equipment | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 23010126 | Purchase of Sporting / Gaming Equipment | 15,000,000.00 | 1,843,000.00 | 40,000,000.00 |
| 23010127 | Purchase of Agricultural Equipment | 123,500,000.00 | 43,494,500.00 | 215,863,010.00 |
| 23010144 | Purchase of Forestry Equipment | 1,000,000.00 | - | 25,000,000.00 |
| 23010146 | Purchase of Safe/File Cabinet | 6,000,000.00 | 1,730,000.00 | 20,000,000.00 |
| 23010150 | Purchase of Broadcast & Communication Equipment | 5,000,000.00 | - | 25,000,000.00 |
| 2302 | CONSTRUCTION/ PROVISION | 2,219,000,000.00 | 80,224,560.00 | 5,182,734,064.00 |
| 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENER | 2,219,000,000.00 | 80,224,560.00 | 5,182,734,064.00 |
| 23020101 | Construction/ Provision of Office Buildings | 49,800,000.00 | - | 891,259,592.00 |
| 23020102 | Construction/ Provision of Residential Buildings | 412,900,000.00 | 3,447,500.00 | 846,137,008.00 |
| 23020103 | Construction/ Provision of Electricity | 139,400,000.00 | - | 230,000,000.00 |
| 23020105 | Construction/ Provision of Water Facilities | 298,500,000.00 | 9,030,000.00 | 250,000,000.00 |
| 23020106 | Construction/ Provision of Hospitals / Health Centres | 139,300,000.00 | - | 350,000,000.00 |
| 23020114 | Construction/ Provision of Roads & Bridges | 746,200,000.00 | 5,000,000.00 | 1,365,000,000.00 |
| 23020118 | Construction/ Provision of Infrastructure | 19,900,000.00 | - | 50,000,000.00 |
| 23020119 | Construction/ Provision of Recreational Facilities | - | - | 20,000,000.00 |
| 23020124 | Construction/ Provision of Market Stalls/Parks | 233,900,000.00 | 47,658,824.00 | 820,337,464.00 |
| 23020130 | Construction/ Provision of Culverts | 19,900,000.00 | 15,088,236.00 | 50,000,000.00 |
| 23020133 | Construction/ Provision of Drainage Channels | 99,500,000.00 | - | 200,000,000.00 |
| 23020135 | Construction/ Provision of Perimeter Wall Fence | 39,800,000.00 | - | 60,000,000.00 |
| 23020143 | Construction/ Provision of Refuse Collection/Waste Disposal Site | 19,900,000.00 | - | 50,000,000.00 |
| 2303 | REHABILITATION/ REPAIRS | 654,900,000.00 | 336,984,945.00 | 968,560,533.00 |
| 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERA | 654,900,000.00 | 336,984,945.00 | 968,560,533.00 |
| 23030104 | Rehabilitation/ Repairs of Water Facilities | 248,800,000.00 | 24,226,275.00 | 200,000,000.00 |
| 23030106 | Rehabilitation/ Repairs of Public Schools | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |
| 23030115 | Rehabilitation/ Repairs of Waterways | 11,400,000.00 | 39,400,039.00 | 120,000,000.00 |
| 23030121 | Rehabilitation/ Repairs of Office Buildings | 363,800,000.00 | 149,768,732.00 | 418,560,533.00 |
| 23030133 | Landscaping and Beautification | 10,000,000.00 | 72,206,812.00 | 130,000,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|---|-----------------------------|--|-----------------------------|
| 2304 | <i>PRESERVATION OF THE ENVIRONMENT</i> | <i>26,900,000.00</i> | <i>-</i> | <i>85,000,000.00</i> |
| 230401 | PRESERVATION OF THE ENVIRONMENT- GENERAL | 26,900,000.00 | - | 85,000,000.00 |
| 23040101 | Tree Planting | 7,000,000.00 | - | 35,000,000.00 |
| 23040105 | Water Pollution Prevention & Control | 19,900,000.00 | - | 50,000,000.00 |

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235214 - POTISKUM 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>5,978,702,395.43</i> | <i>2,505,909,386.24</i> | <i>12,244,585,588.00</i> |
| 701 | GENERAL PUBLIC SERVICES | 2,268,055,444.42 | 1,324,036,299.15 | 5,980,209,745.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 757,968,230.56 | 552,074,300.15 | 3,124,520,876.00 |
| 70111 | Executive and Legislative Organs | 120,345,705.70 | 122,656,992.00 | 173,100,000.00 |
| 70112 | Financial and Fiscal Affairs | 637,622,524.86 | 429,417,308.15 | 2,951,420,876.00 |
| 7013 | GENERAL SERVICES | 1,510,087,213.86 | 771,961,999.00 | 2,855,688,869.00 |
| 70131 | General Personnel Services | 1,403,008,141.67 | 689,747,760.00 | 2,701,208,167.00 |
| 70132 | Overall Planning and Statistical Services | 34,528,443.55 | 34,647,503.00 | 86,531,702.00 |
| 70133 | Other General Services | 72,550,628.64 | 47,566,736.00 | 67,949,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 10,000,000.00 | - | 70,000,000.00 |
| 7032 | FIRE PROTECTION SERVICES | 10,000,000.00 | - | 70,000,000.00 |
| 70321 | Fire Protection Services | 10,000,000.00 | - | 70,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 1,681,537,905.89 | 457,455,480.27 | 2,877,107,010.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 580,190,246.66 | 267,855,848.95 | 867,498,010.00 |
| 70421 | Agriculture | 572,190,246.66 | 267,855,848.95 | 807,498,010.00 |
| 70422 | Forestry | 8,000,000.00 | - | 60,000,000.00 |
| 7043 | FUEL AND ENERGY | 139,400,000.00 | - | 230,000,000.00 |
| 70435 | Electricity | 139,400,000.00 | - | 230,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 932,047,659.23 | 181,099,631.32 | 1,724,609,000.00 |
| 70443 | Construction | 932,047,659.23 | 181,099,631.32 | 1,724,609,000.00 |
| 7046 | COMMUNICATION | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 70461 | Communication | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 7051 | WASTE MANAGEMENT | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 70511 | Waste Management | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |

235214 - POTISKUM 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 | 575,200,000.00 | 43,756,275.00 | 500,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 70621 | Community Development | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 7063 | WATER SUPPLY | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 70631 | Water Supply | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 707 | HEALTH | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 70741 | Public Health Services | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 83,364,900.15 | 53,194,384.00 | 129,500,000.00 |
| 7082 | CULTURAL SERVICES | 68,364,900.15 | 51,351,384.00 | 69,500,000.00 |
| 70821 | Cultural Services | 68,364,900.15 | 51,351,384.00 | 69,500,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 70861 | Recreation, Culture and Religion N.E.C. | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 709 | EDUCATION | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 70912 | Primary Education | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 710 | SOCIAL PROTECTION | - | - | 468,000,000.00 |
| 7102 | OLD AGE | - | - | 468,000,000.00 |
| 71021 | Old Age | - | - | 468,000,000.00 |

Table 14: Personnel Expenditure by Functional Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|-------------------------|---------------------------------------|-------------------------|
| | Total Personnel Expenditure | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |
| 701 | GENERAL PUBLIC SERVICES | 725,813,388.99 | 531,576,625.00 | 640,453,584.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 276,426,175.13 | 216,870,459.00 | 265,100,000.00 |
| 70111 | Executive and Legislative Organs | 86,145,705.70 | 81,524,997.00 | 95,100,000.00 |
| 70112 | Financial and Fiscal Affairs | 190,280,469.43 | 135,345,462.00 | 170,000,000.00 |
| 7013 | GENERAL SERVICES | 449,387,213.86 | 314,706,166.00 | 375,353,584.00 |
| 70131 | General Personnel Services | 368,408,141.67 | 262,046,826.00 | 309,395,584.00 |
| 70132 | Overall Planning and Statistical Services | 19,928,443.55 | 15,342,604.00 | 15,009,000.00 |
| 70133 | Other General Services | 61,050,628.64 | 37,316,736.00 | 50,949,000.00 |
| 704 | ECONOMIC AFFAIRS | 374,037,905.89 | 248,220,363.27 | 291,744,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 70421 | Agriculture | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 70443 | Construction | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 707 | HEALTH | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 70741 | Public Health Services | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 7082 | CULTURAL SERVICES | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 70821 | Cultural Services | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 709 | EDUCATION | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 70912 | Primary Education | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 710 | SOCIAL PROTECTION | - | - | 468,000,000.00 |
| 7102 | OLD AGE | - | - | 468,000,000.00 |
| 71021 | Old Age | - | - | 468,000,000.00 |

Table 15: Other Recurrent Expenditure by Functional Classification

235214 - POTISKUM 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>647,842,055.43</i> | <i>469,163,784.15</i> | <i>2,720,461,564.00</i> |
| 701 | GENERAL PUBLIC SERVICES | 361,542,055.43 | 329,539,090.15 | 1,991,461,564.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 266,742,055.43 | 266,997,029.15 | 1,809,083,412.00 |
| 70111 | Executive and Legislative Organs | 34,200,000.00 | 41,131,995.00 | 78,000,000.00 |
| 70112 | Financial and Fiscal Affairs | 232,542,055.43 | 225,865,034.15 | 1,731,083,412.00 |
| 7013 | GENERAL SERVICES | 94,800,000.00 | 62,542,061.00 | 182,378,152.00 |
| 70131 | General Personnel Services | 78,700,000.00 | 39,907,162.00 | 135,855,450.00 |
| 70132 | Overall Planning and Statistical Services | 4,600,000.00 | 12,384,899.00 | 29,522,702.00 |
| 70133 | Other General Services | 11,500,000.00 | 10,250,000.00 | 17,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 104,700,000.00 | 54,681,754.00 | 169,500,000.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 94,700,000.00 | 38,461,754.00 | 141,500,000.00 |
| 70421 | Agriculture | 94,700,000.00 | 38,461,754.00 | 141,500,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |
| 70443 | Construction | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 49,800,000.00 | - | 200,000,000.00 |
| 7051 | WASTE MANAGEMENT | 49,800,000.00 | - | 200,000,000.00 |
| 70511 | Waste Management | 49,800,000.00 | - | 200,000,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 7062 | COMMUNITY DEVELOPMENT | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 70621 | Community Development | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 707 | HEALTH | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 70741 | Public Health Services | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 708 | RECREATION, CULTURE AND RELIGION | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 7082 | CULTURAL SERVICES | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 70821 | Cultural Services | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 709 | EDUCATION | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 70912 | Primary Education | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |

Table 16: Capital Expenditure by Functional Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|-------------------------|---------------------------------------|-------------------------|
| | Total Capital Expenditure | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 701 | GENERAL PUBLIC SERVICES | 1,180,700,000.00 | 462,920,584.00 | 3,348,294,597.00 |
| 7011 | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND | 214,800,000.00 | 68,206,812.00 | 1,050,337,464.00 |
| 70112 | Financial and Fiscal Affairs | 214,800,000.00 | 68,206,812.00 | 1,050,337,464.00 |
| 7013 | GENERAL SERVICES | 965,900,000.00 | 394,713,772.00 | 2,297,957,133.00 |
| 70131 | General Personnel Services | 955,900,000.00 | 387,793,772.00 | 2,255,957,133.00 |
| 70132 | Overall Planning and Statistical Services | 10,000,000.00 | 6,920,000.00 | 42,000,000.00 |
| 703 | PUBLIC ORDER AND SAFETY | 10,000,000.00 | - | 70,000,000.00 |
| 7032 | FIRE PROTECTION SERVICES | 10,000,000.00 | - | 70,000,000.00 |
| 70321 | Fire Protection Services | 10,000,000.00 | - | 70,000,000.00 |
| 704 | ECONOMIC AFFAIRS | 1,202,800,000.00 | 154,553,363.00 | 2,415,863,010.00 |
| 7042 | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 211,200,000.00 | 53,994,500.00 | 525,863,010.00 |
| 70421 | Agriculture | 203,200,000.00 | 53,994,500.00 | 465,863,010.00 |
| 70422 | Forestry | 8,000,000.00 | - | 60,000,000.00 |
| 7043 | FUEL AND ENERGY | 139,400,000.00 | - | 230,000,000.00 |
| 70435 | Electricity | 139,400,000.00 | - | 230,000,000.00 |
| 7044 | MINING, MANUFACTURING, AND CONSTRUCTION | 822,300,000.00 | 92,058,863.00 | 1,605,000,000.00 |
| 70443 | Construction | 822,300,000.00 | 92,058,863.00 | 1,605,000,000.00 |
| 7046 | COMMUNICATION | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 70461 | Communication | 29,900,000.00 | 8,500,000.00 | 55,000,000.00 |
| 705 | ENVIRONMENTAL PROTECTION | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 7051 | WASTE MANAGEMENT | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 70511 | Waste Management | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 706 | HOUSING AND COMMUNITY AMMENITIES | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 7063 | WATER SUPPLY | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 70631 | Water Supply | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 707 | HEALTH | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |
| 70741 | Public Health Services | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|-----------------------------|--|-----------------------------|
| 708 | RECREATION, CULTURE AND RELIGION | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 7086 | RECREATION, CULTURE AND RELIGION N.E.C. | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 70861 | Recreation, Culture and Religion N.E.C. | 15,000,000.00 | 1,843,000.00 | 60,000,000.00 |
| 709 | EDUCATION | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |
| 70912 | Primary Education | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235214 - POTISKUM 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 | 5,978,702,395.43 | 2,505,909,386.24 | 12,244,585,588.00 |
| 2352 | YOBE SOUTH | 5,978,702,395.43 | 2,505,909,386.24 | 12,244,585,588.00 |
| 235214 | POTISKUM | 5,978,702,395.43 | 2,505,909,386.24 | 12,244,585,588.00 |
| 23521401 | Lawan Bare-Bari-Bauya/Lailai Dumbulwa | 44,800,000.00 | 47,658,824.00 | 70,000,000.00 |
| 23521404 | Danchuwa/Bula | 189,100,000.00 | - | 750,337,464.00 |
| 23521407 | Hausawa/M. Saleh | 49,800,000.00 | - | 1,325,396,581.00 |
| 23521408 | Mamudo | 139,300,000.00 | - | 350,000,000.00 |
| 23521409 | Ngojin/Alaraba | 39,800,000.00 | - | 60,000,000.00 |
| 23521410 | Yerimaram/Garin Daye/Badejo/Nahuta | 412,900,000.00 | 3,447,500.00 | 412,000,019.00 |
| 23521497 | Potiskum - LG Wide | 5,103,002,395.43 | 2,454,803,062.24 | 9,276,851,524.00 |

Table 18: Personnel Expenditure by Location Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|--------------------|-----------------------------|--|-----------------------------|
| 235 | YOBE STATE | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |
| 2352 | YOBE SOUTH | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |
| 235214 | POTISKUM | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |
| 23521497 | Potiskum - LG Wide | 1,995,860,340.00 | 1,270,647,048.27 | 2,219,966,417.00 |

Table 19: Other Recurrent Expenditure by Location Classification

235214 - POTISKUM 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 | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |
| 2352 | YOBE SOUTH | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |
| 235214 | POTISKUM | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |
| 23521497 | Potiskum - LG Wide | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |

Table 20: Capital Expenditure by Location Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

| Code | Item | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---------------|---------------------------------------|-------------------------|---------------------------------------|-------------------------|
| 235 | YOBE STATE | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 2352 | YOBE SOUTH | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 235214 | POTISKUM | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 23521401 | Lawan Bare-Bari-Bauya/Lailai Dumbulwa | 44,800,000.00 | 47,658,824.00 | 70,000,000.00 |
| 23521404 | Danchuwa/Bula | 189,100,000.00 | - | 750,337,464.00 |
| 23521407 | Hausawa/M. Saleh | 49,800,000.00 | - | 1,325,396,581.00 |
| 23521408 | Mamudo | 139,300,000.00 | - | 350,000,000.00 |
| 23521409 | Ngojin/Alaraba | 39,800,000.00 | - | 60,000,000.00 |
| 23521410 | Yerimaram/Garin Daye/Badejo/Nahuta | 412,900,000.00 | 3,447,500.00 | 412,000,019.00 |
| 23521497 | Potiskum - LG Wide | 2,459,300,000.00 | 714,992,229.82 | 4,336,423,543.00 |

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

| 235214 - POTISKUM 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 | 5,978,702,395.43 | 2,505,909,386.24 | 12,244,585,588.00 |
| 01 | AGRICULTURE | 580,190,246.66 | 267,855,848.95 | 867,498,010.00 |
| 0101 | Effective governance of the Agriculture Sector | 492,490,246.66 | 246,355,848.95 | 577,498,010.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 492,490,246.66 | 246,355,848.95 | 577,498,010.00 |
| 0102 | Development of the livestock value chain | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 0103 | Enhancement of food production and productivity | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversifi | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 0106 | Promotion of forest resource conservation and preserva | 8,000,000.00 | - | 60,000,000.00 |
| 010601 | Forest regeneration and conservation | 8,000,000.00 | - | 60,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 113,264,900.15 | 61,694,384.00 | 184,500,000.00 |
| 0210 | Societal Re-orientation - General | 113,264,900.15 | 61,694,384.00 | 184,500,000.00 |
| 021001 | Societal Re-orientation - General | 113,264,900.15 | 61,694,384.00 | 184,500,000.00 |
| 04 | HEALTH | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Hea | 647,334,708.72 | 252,199,023.00 | 765,500,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 647,334,708.72 | 252,199,023.00 | 765,500,000.00 |
| 0405 | Provision of adequate and modern health infrastructure | 139,300,000.00 | - | 350,000,000.00 |
| 040501 | Functional Health Facilities | 139,300,000.00 | - | 350,000,000.00 |
| 05 | EDUCATION | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 0502 | Increase in access, retention, and completion rate at all | 353,909,436.26 | 270,082,593.00 | 434,268,833.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 353,909,436.26 | 270,082,593.00 | 434,268,833.00 |
| 0504 | Improved quality of teaching and learning outcomes | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 050402 | Instructional and learning materials | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 0505 | Adequate infrastructure at all levels | 40,800,000.00 | 52,733,087.00 | 160,000,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |
| 050502 | Furnishing | 19,900,000.00 | 1,350,000.00 | 60,000,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

| Code | Location | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|-----------------------------|--|-----------------------------|
| 06 | HOUSING AND URBAN DEVELOPMENT | 37,900,000.00 | 7,500,000.00 | 120,000,000.00 |
| 0610 | Housing and Urban Development - General | 37,900,000.00 | 7,500,000.00 | 120,000,000.00 |
| 061001 | Housing and Urban Development - General | 37,900,000.00 | 7,500,000.00 | 120,000,000.00 |
| 09 | ENVIRONMENTAL IMPROVEMENT | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 0910 | Environmental Improvement - General | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 091001 | Environmental Improvement - General | 169,200,000.00 | 15,088,236.00 | 450,000,000.00 |
| 10 | WATER RESOURCES AND RURAL DEVELOPMENT | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 2,268,055,444.42 | 1,324,036,299.15 | 5,980,209,745.00 |
| 1310 | Reform of Government and Governance - General | 2,268,055,444.42 | 1,324,036,299.15 | 5,980,209,745.00 |
| 131001 | Reform of Government and Governance - General | 2,268,055,444.42 | 1,324,036,299.15 | 5,980,209,745.00 |
| 14 | POWER | 139,400,000.00 | - | 230,000,000.00 |
| 1410 | Power - General | 139,400,000.00 | - | 230,000,000.00 |
| 141001 | Power - General | 139,400,000.00 | - | 230,000,000.00 |
| 17 | ROAD | 932,047,659.23 | 181,099,631.32 | 1,724,609,000.00 |
| 1710 | Road - General | 932,047,659.23 | 181,099,631.32 | 1,724,609,000.00 |
| 171001 | Road - General | 932,047,659.23 | 181,099,631.32 | 1,724,609,000.00 |
| 23 | SOCIAL PROTECTION | - | - | 468,000,000.00 |
| 2305 | Social Pensions and Old Age Support | - | - | 468,000,000.00 |
| 230501 | Pensions Payments and Contributions | - | - | 348,000,000.00 |
| 230502 | Gratuity | - | - | 120,000,000.00 |

Table 22: Personnel Expenditure by Programme Classification

235214 - POTISKUM Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

| Code | Location | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|--------------------------------|---------------------------------------|--------------------------------|
| | Total Expenditure | <u>1,995,860,340.00</u> | <u>1,270,647,048.27</u> | <u>2,219,966,417.00</u> |
| 01 | AGRICULTURE | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 274,290,246.66 | 175,399,594.95 | 200,135,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 0210 | Societal Re-orientation - General | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 021001 | Societal Re-orientation - General | 63,264,900.15 | 42,339,386.00 | 50,000,000.00 |
| 04 | HEALTH | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 05 | EDUCATION | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 0502 | Increase in access, retention, and completion rate at all levels of education | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 305,009,436.26 | 216,951,651.00 | 269,268,833.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 725,813,388.99 | 531,576,625.00 | 640,453,584.00 |
| 1310 | Reform of Government and Governance - General | 725,813,388.99 | 531,576,625.00 | 640,453,584.00 |
| 131001 | Reform of Government and Governance - General | 725,813,388.99 | 531,576,625.00 | 640,453,584.00 |
| 17 | ROAD | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 1710 | Road - General | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 171001 | Road - General | 99,747,659.23 | 72,820,768.32 | 91,609,000.00 |
| 23 | SOCIAL PROTECTION | - | - | 468,000,000.00 |
| 2305 | Social Pensions and Old Age Support | - | - | 468,000,000.00 |
| 230501 | Pensions Payments and Contributions | - | - | 348,000,000.00 |
| 230502 | Gratuity | - | - | 120,000,000.00 |

Table 23: Other Recurrent Expenditure by Programme Classification

235214 - POTISKUM 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 | 647,842,055.43 | 469,163,784.15 | 2,720,461,564.00 |
| 01 | AGRICULTURE | 94,700,000.00 | 38,461,754.00 | 141,500,000.00 |
| 0101 | Effective governance of the Agriculture Sector | 44,900,000.00 | 27,461,754.00 | 61,500,000.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 44,900,000.00 | 27,461,754.00 | 61,500,000.00 |
| 0103 | Enhancement of food production and productivity | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 010302 | Intensive crop and vegetable production (irrigation, crop diversifi | 49,800,000.00 | 11,000,000.00 | 80,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 0210 | Societal Re-orientation - General | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 021001 | Societal Re-orientation - General | 5,100,000.00 | 9,011,998.00 | 19,500,000.00 |
| 04 | HEALTH | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Hea | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 05 | EDUCATION | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 0502 | Increase in access, retention, and completion rate at all | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 050201 | Early Childhood Care, Development and Education (ECCDE) | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 06 | HOUSING AND URBAN DEVELOPMENT | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 0610 | Housing and Urban Development - General | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 061001 | Housing and Urban Development - General | 27,900,000.00 | 7,500,000.00 | 50,000,000.00 |
| 09 | ENVIRONMENTAL IMPROVEMENT | 49,800,000.00 | - | 200,000,000.00 |
| 0910 | Environmental Improvement - General | 49,800,000.00 | - | 200,000,000.00 |
| 091001 | Environmental Improvement - General | 49,800,000.00 | - | 200,000,000.00 |
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 361,542,055.43 | 329,539,090.15 | 1,991,461,564.00 |
| 1310 | Reform of Government and Governance - General | 361,542,055.43 | 329,539,090.15 | 1,991,461,564.00 |
| 131001 | Reform of Government and Governance - General | 361,542,055.43 | 329,539,090.15 | 1,991,461,564.00 |
| 17 | ROAD | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |
| 1710 | Road - General | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |
| 171001 | Road - General | 10,000,000.00 | 16,220,000.00 | 28,000,000.00 |

Table 24: Capital Expenditure by Programme Classification

| 235214 - POTISKUM Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme) | | | | |
|---|--|-----------------------------|--|-----------------------------|
| Code | Location | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
| | Total Expenditure | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| 01 | AGRICULTURE | 211,200,000.00 | 53,994,500.00 | 525,863,010.00 |
| 0101 | Effective governance of the Agriculture Sector | 173,300,000.00 | 43,494,500.00 | 315,863,010.00 |
| 010101 | Legal, policy, regulations and standards, guidelines and protocols | 173,300,000.00 | 43,494,500.00 | 315,863,010.00 |
| 0102 | Development of the livestock value chain | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 010203 | Poultry, pig, and micro livestock production | 29,900,000.00 | 10,500,000.00 | 150,000,000.00 |
| 0106 | Promotion of forest resource conservation and preservation | 8,000,000.00 | - | 60,000,000.00 |
| 010601 | Forest regeneration and conservation | 8,000,000.00 | - | 60,000,000.00 |
| 02 | SOCIETAL RE-ORIENTATION | 44,900,000.00 | 10,343,000.00 | 115,000,000.00 |
| 0210 | Societal Re-orientation - General | 44,900,000.00 | 10,343,000.00 | 115,000,000.00 |
| 021001 | Societal Re-orientation - General | 44,900,000.00 | 10,343,000.00 | 115,000,000.00 |
| 04 | HEALTH | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services | 69,700,000.00 | 5,340,000.00 | 140,000,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 69,700,000.00 | 5,340,000.00 | 140,000,000.00 |
| 0405 | Provision of adequate and modern health infrastructure | 139,300,000.00 | - | 350,000,000.00 |
| 040501 | Functional Health Facilities | 139,300,000.00 | - | 350,000,000.00 |
| 05 | EDUCATION | 50,800,000.00 | 90,097,095.82 | 220,000,000.00 |
| 0504 | Improved quality of teaching and learning outcomes | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 050402 | Instructional and learning materials | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 0505 | Adequate infrastructure at all levels | 40,800,000.00 | 52,733,087.00 | 160,000,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |
| 050502 | Furnishing | 19,900,000.00 | 1,350,000.00 | 60,000,000.00 |
| 06 | HOUSING AND URBAN DEVELOPMENT | 10,000,000.00 | - | 70,000,000.00 |
| 0610 | Housing and Urban Development - General | 10,000,000.00 | - | 70,000,000.00 |
| 061001 | Housing and Urban Development - General | 10,000,000.00 | - | 70,000,000.00 |
| 09 | ENVIRONMENTAL IMPROVEMENT | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 0910 | Environmental Improvement - General | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 091001 | Environmental Improvement - General | 119,400,000.00 | 15,088,236.00 | 250,000,000.00 |
| 10 | WATER RESOURCES AND RURAL DEVELOPMENT | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 1010 | Water Resources and Rural Deve - General | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |
| 101001 | Water Resources and Rural Deve - General | 547,300,000.00 | 36,256,275.00 | 450,000,000.00 |

235214 - POTISKUM Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

| Code | Location | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|-----------------------------|--|-----------------------------|
| 13 | REFORM OF GOVERNMENT AND GOVERNANCE | 1,180,700,000.00 | 462,920,584.00 | 3,348,294,597.00 |
| 1310 | Reform of Government and Governance - General | 1,180,700,000.00 | 462,920,584.00 | 3,348,294,597.00 |
| 131001 | Reform of Government and Governance - General | 1,180,700,000.00 | 462,920,584.00 | 3,348,294,597.00 |
| 14 | POWER | 139,400,000.00 | - | 230,000,000.00 |
| 1410 | Power - General | 139,400,000.00 | - | 230,000,000.00 |
| 141001 | Power - General | 139,400,000.00 | - | 230,000,000.00 |
| 17 | ROAD | 822,300,000.00 | 92,058,863.00 | 1,605,000,000.00 |
| 1710 | Road - General | 822,300,000.00 | 92,058,863.00 | 1,605,000,000.00 |
| 171001 | Road - General | 822,300,000.00 | 92,058,863.00 | 1,605,000,000.00 |

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235214 - POTISKUM Local Government, Yobe State - 2026 Budget: Capital Projects

| Project Name | Programme Code | Administrative Code and Description | Economic Code and Description | Function Code and Description | Location Code and Description | 2025 Approved Budget | 2025 Performance January to September | 2026 Approved Budget |
|---|------------------|--|---|--|--|-------------------------|---------------------------------------|-------------------------|
| Total Capital Expenditure | | | | | | 3,335,000,000.00 | 766,098,553.82 | 7,304,157,607.00 |
| Purchase of SUV vehicle fairly use (Highlander), 2 and 2 salon cars, and N60m utility vehicle | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23010105 - Purchase of Motor Vehicles | 70131 - General Personnel Services | 23521497 - Potiskum - LG Wide | 174,200,000.00 | 230,577,540.00 | 220,000,000.00 |
| Construction of the final phase of the Local Government Secretariat | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23020101 - Construction/ Provision of Office | 70131 - General Personnel Services | 23521407 - Hausawa/M. Saleh | - | - | 791,259,592.00 |
| Completion and remodelling of Potiskum govt lodge and building of mosque | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23020102 - Construction/ Provision of Resid | 70131 - General Personnel Services | 23521407 - Hausawa/M. Saleh | - | - | 434,136,989.00 |
| Construction and rehabilitation of Emirate Councils | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23020102 - Construction/ Provision of Resid | 70131 - General Personnel Services | 23521410 - Yerimaram/Garin Daye/Bade | 412,900,000.00 | 3,447,500.00 | 412,000,019.00 |
| Rehabilitation of L.G Houses, contribution inec/NPC, Roofing of LG secretariat complex | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23030121 - Rehabilitation/ Repairs of Office | 70131 - General Personnel Services | 23521497 - Potiskum - LG Wide | 363,800,000.00 | 149,768,732.00 | 368,560,533.00 |
| Landscaping and Beautification | 13 - REFORM OF | 012500100100 - Director of Personnel Management | 23030133 - Landscaping and Beautification | 70131 - General Personnel Services | 23521497 - Potiskum - LG Wide | 5,000,000.00 | 4,000,000.00 | 30,000,000.00 |
| Pur. of Information Van | 02 - SOCIETAL RE | 012500100600 - Information Unit | 23010106 - Purchase of Vans | 70461 - Communication | 23521497 - Potiskum - LG Wide | 24,900,000.00 | 8,500,000.00 | 30,000,000.00 |
| Information Gadgets | 02 - SOCIETAL RE | 012500100600 - Information Unit | 23010150 - Purchase of Broadcast & Commu | 70461 - Communication | 23521497 - Potiskum - LG Wide | 5,000,000.00 | - | 25,000,000.00 |
| sport and logistic | 02 - SOCIETAL RE | 012500100700 - Social Development, Youth, Sports and | 23010126 - Purchase of Sporting / Gaming E | 70861 - Recreation, Culture and Religio | 23521497 - Potiskum - LG Wide | 15,000,000.00 | 1,843,000.00 | 40,000,000.00 |
| Supporting Activities and others | 02 - SOCIETAL RE | 012500100700 - Social Development, Youth, Sports and | 23020119 - Construction/ Provision of Recre | 70861 - Recreation, Culture and Religio | 23521497 - Potiskum - LG Wide | - | - | 20,000,000.00 |
| purchase or ox-plough/ Hand Tractors & maintenance | 01 - AGRICULTURE | 021500100100 - Department of Agriculture & Natural R | 23010127 - Purchase of Agricultural Equipm | 70421 - Agriculture | 23521497 - Potiskum - LG Wide | 123,500,000.00 | 43,494,500.00 | 215,863,010.00 |
| Const. of Office Accommodation at Agric Department | 01 - AGRICULTURE | 021500100100 - Department of Agriculture & Natural R | 23020101 - Construction/ Provision of Office | 70421 - Agriculture | 23521407 - Hausawa/M. Saleh | 49,800,000.00 | - | 100,000,000.00 |
| Establishment of new forestry nursery | 01 - AGRICULTURE | 021500100200 - Forestry Development Unit | 23010144 - Purchase of Forestry Equipment | 70422 - Forestry | 23521497 - Potiskum - LG Wide | 1,000,000.00 | - | 25,000,000.00 |
| Development of Orchards | 01 - AGRICULTURE | 021500100200 - Forestry Development Unit | 23040101 - Tree Planting | 70422 - Forestry | 23521497 - Potiskum - LG Wide | 5,000,000.00 | - | 15,000,000.00 |
| annual tree planting campaign | 01 - AGRICULTURE | 021500100200 - Forestry Development Unit | 23040101 - Tree Planting | 70422 - Forestry | 23521497 - Potiskum - LG Wide | 2,000,000.00 | - | 20,000,000.00 |
| purchase of vet. Equipment & motor cycle | 01 - AGRICULTURE | 021500200100 - Livestock & Veterinary | 23010122 - Purchase of Health / Medical Eq | 70421 - Agriculture | 23521497 - Potiskum - LG Wide | 10,000,000.00 | 10,500,000.00 | 100,000,000.00 |
| Construction of loading buy | 01 - AGRICULTURE | 021500200100 - Livestock & Veterinary | 23020118 - Construction/ Provision of Infras | 70421 - Agriculture | 23521497 - Potiskum - LG Wide | 19,900,000.00 | - | 50,000,000.00 |
| Purchase and repair of mass transit | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23010108 - Purchase of Buses | 70112 - Financial and Fiscal Affairs | 23521497 - Potiskum - LG Wide | 20,700,000.00 | - | 150,000,000.00 |
| Purchase of office materials | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23010112 - Purchase of Office Furniture and | 70112 - Financial and Fiscal Affairs | 23521497 - Potiskum - LG Wide | - | - | 50,000,000.00 |
| Construction of Bula Market and Motorpark | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23020124 - Construction/ Provision of Marke | 70112 - Financial and Fiscal Affairs | 23521404 - Danchuwa/Bula | 189,100,000.00 | - | 750,337,464.00 |
| sand filling across the LGA at Different Location | 13 - REFORM OF | 022000100100 - Department of Finance & Supplies | 23030133 - Landscaping and Beautification | 70112 - Financial and Fiscal Affairs | 23521497 - Potiskum - LG Wide | 5,000,000.00 | 68,206,812.00 | 100,000,000.00 |
| construction of new 2km Road , bridgest and culvert withing the LGA | 17 - ROAD | 023400100100 - Department of Works | 23020114 - Construction/ Provision of Roads | 70443 - Construction | 23521497 - Potiskum - LG Wide | 746,200,000.00 | 5,000,000.00 | 1,365,000,000.00 |
| construction & evacuation of drainage within the LGA | 17 - ROAD | 023400100100 - Department of Works | 23030115 - Rehabilitation/ Repairs of Water | 70443 - Construction | 23521497 - Potiskum - LG Wide | 11,400,000.00 | 39,400,039.00 | 120,000,000.00 |
| wash activity and sanitation | 17 - ROAD | 023400100100 - Department of Works | 23040105 - Water Pollution Prevention & Co | 70443 - Construction | 23521497 - Potiskum - LG Wide | 19,900,000.00 | - | 50,000,000.00 |
| Pur. of Fire Fighting Equipment | 06 - HOUSING AM | 023400100500 - Fire Service Unit | 23010123 - Purchase of Fire Fighting Equipm | 70321 - Fire Protection Services | 23521497 - Potiskum - LG Wide | 10,000,000.00 | - | 20,000,000.00 |
| Rehabilitation/ Repairs of Fire Service Station | 06 - HOUSING AM | 023400100500 - Fire Service Unit | 23030121 - Rehabilitation/ Repairs of Office | 70321 - Fire Protection Services | 23521497 - Potiskum - LG Wide | - | - | 50,000,000.00 |
| Construction of firewood market/ contribution to border survey | 17 - ROAD | 023400100600 - Town Country Planning Unit | 23020124 - Construction/ Provision of Marke | 70443 - Construction | 23521401 - Lawan Bare-Bari-Bauya/Laila | 44,800,000.00 | 47,658,824.00 | 70,000,000.00 |
| street light/solar town ship & 300KVA Transformer and Purchase of Inwater | 14 - POWER | 023400200100 - Rural Electrification | 23020103 - Construction/ Provision of Electri | 70435 - Electricity | 23521497 - Potiskum - LG Wide | 139,400,000.00 | - | 230,000,000.00 |
| 0 | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23010119 - Purchase of Power Generating S | 70631 - Water Supply | 23521497 - Potiskum - LG Wide | - | 3,000,000.00 | - |
| Conversion of motorized boreholes to solar | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23020105 - Construction/ Provision of Water | 70631 - Water Supply | 23521497 - Potiskum - LG Wide | 298,500,000.00 | 9,030,000.00 | 250,000,000.00 |
| Maintenance of Borehole, Water Reticulation and Drilling of Rural water supply, | 10 - WATER RESO | 023400300100 - Water Resource & Water Supply | 23030104 - Rehabilitation/ Repairs of Water | 70631 - Water Supply | 23521497 - Potiskum - LG Wide | 248,800,000.00 | 24,226,275.00 | 200,000,000.00 |
| Fencing of recycling plant | 09 - ENVIRONMEN | 023400400100 - Environment Service, Drainage and Cl | 23020130 - Construction/ Provision of Culver | 70511 - Waste Management | 23521497 - Potiskum - LG Wide | 19,900,000.00 | 15,088,236.00 | 50,000,000.00 |
| Const. of Drainages at Potiskum township | 09 - ENVIRONMEN | 023400400100 - Environment Service, Drainage and Cl | 23020133 - Construction/ Provision of Drain | 70511 - Waste Management | 23521497 - Potiskum - LG Wide | 99,500,000.00 | - | 200,000,000.00 |
| Purchase of utility vehicle for Monitoring of various government project | 13 - REFORM OF | 023800100100 - Budget, Planning, Research and Statis | 23010105 - Purchase of Motor Vehicles | 70132 - Overall Planning and Statistical | 23521497 - Potiskum - LG Wide | - | 3,460,000.00 | 10,000,000.00 |
| Purchase of Office furniture and fitting | 13 - REFORM OF | 023800100100 - Budget, Planning, Research and Statis | 23010112 - Purchase of Office Furniture and | 70132 - Overall Planning and Statistical | 23521497 - Potiskum - LG Wide | - | - | 2,000,000.00 |
| Purchase of file cabinet and laptop | 13 - REFORM OF | 023800100100 - Budget, Planning, Research and Statis | 23010113 - Purchase of Computers and Acc | 70132 - Overall Planning and Statistical | 23521497 - Potiskum - LG Wide | 4,000,000.00 | 1,730,000.00 | 10,000,000.00 |
| Purchase of office furnitures | 13 - REFORM OF | 023800100100 - Budget, Planning, Research and Statis | 23010146 - Purchase of Safe | 70132 - Overall Planning and Statistical | 23521497 - Potiskum - LG Wide | 6,000,000.00 | 1,730,000.00 | 20,000,000.00 |
| purchase of office Furniture and Fittings | 05 - EDUCATION | 051700100100 - Department of Education | 23010112 - Purchase of Office Furniture and | 70912 - Primary Education | 23521497 - Potiskum - LG Wide | 19,900,000.00 | 1,350,000.00 | 60,000,000.00 |
| purchase of instructional materials to primary schools | 05 - EDUCATION | 051700100100 - Department of Education | 23010124 - Purchase of Teaching / Learning | 70912 - Primary Education | 23521497 - Potiskum - LG Wide | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| fencing of primary school and Renovation withing the LGA | 05 - EDUCATION | 051700100100 - Department of Education | 23030106 - Rehabilitation/ Repairs of Public | 70912 - Primary Education | 23521497 - Potiskum - LG Wide | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |
| procurement of health medical equipment | 04 - HEALTH | 052100100100 - Department of Health Care | 23010122 - Purchase of Health / Medical Eq | 70741 - Public Health Services | 23521497 - Potiskum - LG Wide | 10,000,000.00 | 5,340,000.00 | 30,000,000.00 |
| Const. of Health Facility withingthe LGA & Expantion / Renovation of PHC Mamudu and | 04 - HEALTH | 052100100100 - Department of Health Care | 23020106 - Construction/ Provision of Hospit | 70741 - Public Health Services | 23521408 - Mamudu | 139,300,000.00 | - | 350,000,000.00 |
| Fencing of Dakasku Clinic | 04 - HEALTH | 052100100100 - Department of Health Care | 23020135 - Construction/ Provision of Perim | 70741 - Public Health Services | 23521409 - Ngoin/Alaraba | 39,800,000.00 | - | 60,000,000.00 |
| construction of waste management withing the LGA | 04 - HEALTH | 052100100100 - Department of Health Care | 23020143 - Construction/ Provision of Refus | 70741 - Public Health Services | 23521497 - Potiskum - LG Wide | 19,900,000.00 | - | 50,000,000.00 |

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

| 235214 - POTISKUM 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 | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |
| 050000000000 | SOCIAL | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |
| 051700000000 | DEPARTMENT OF EDUCATION | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |
| 051700100100 | Department of Education | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |

Table 27: Basic Education Expenditure by Economic Classification

| 235214 - POTISKUM 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 | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |
| 2 | EXPENDITURES | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |
| 21 | PERSONNEL COSTS | 450,810,736.26 | 326,302,625.00 | 332,007,095.00 |
| 2101 | SALARY | 450,810,736.26 | 326,302,625.00 | 332,007,095.00 |
| 210101 | SALARIES AND WAGES | 450,810,736.26 | 326,302,625.00 | 332,007,095.00 |
| 21010101 | Consolidated Salary | 450,810,736.26 | 326,302,625.00 | 332,007,095.00 |
| 22 | OTHER RECURRENT COSTS | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 2202 | OVERHEAD COSTS | 48,900,000.00 | 53,130,942.00 | 165,000,000.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 2,000,000.00 | 2,500,000.00 | 4,000,000.00 |
| 22020101 | Local Transport & Traveling - Training | 2,000,000.00 | 2,500,000.00 | 4,000,000.00 |
| 220202 | UTILITIES - GENERAL | 1,000,000.00 | 1,200,000.00 | 2,000,000.00 |
| 22020211 | Other Utility Charges | 1,000,000.00 | 1,200,000.00 | 2,000,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 3,000,000.00 | 2,550,000.00 | 4,000,000.00 |
| 22020301 | Office Stationaries/Computer Consumables | 3,000,000.00 | 2,550,000.00 | 4,000,000.00 |
| 220204 | MAINTENANCE SERVICES- GENERAL | 1,000,000.00 | 1,200,000.00 | 1,500,000.00 |
| 22020402 | Maintenance of Office Furniture | 1,000,000.00 | 1,200,000.00 | 1,500,000.00 |
| 220205 | TRAINING- GENERAL | 2,000,000.00 | 1,650,000.00 | 2,000,000.00 |
| 22020501 | Local Training | 2,000,000.00 | 1,650,000.00 | 2,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 39,900,000.00 | 44,030,942.00 | 151,500,000.00 |
| 22021001 | Refreshment & Meals | 1,000,000.00 | 1,450,000.00 | 1,500,000.00 |

235214 - POTISKUM 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 |
|---------------|--|-----------------------------|--|------------------------------|
| 22021017 | Tuition, Registration & Exam Fees | 38,900,000.00 | 42,580,942.00 | 100,000,000.00 |
| 22021044 | Advocacy, Enlightenment & Campaign | - | - | 50,000,000.00 |
| 23 | <i>CAPITAL EXPENDITURES</i> | <u>50,800,000.00</u> | <u>90,097,095.82</u> | <u>220,000,000.00</u> |
| 2301 | FIXED ASSET PURCHASED | <u>29,900,000.00</u> | <u>38,714,008.82</u> | <u>120,000,000.00</u> |
| 230101 | PURCHASE OF FIXED ASSET- GENERAL | <u>29,900,000.00</u> | <u>38,714,008.82</u> | <u>120,000,000.00</u> |
| 23010112 | Purchase of Office Furniture and Fittings | 19,900,000.00 | 1,350,000.00 | 60,000,000.00 |
| 23010124 | Purchase of Teaching / Learning Aid Equipment | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 2303 | REHABILITATION/ REPAIRS | <u>20,900,000.00</u> | <u>51,383,087.00</u> | <u>100,000,000.00</u> |
| 230301 | REHABILITATION/ REPAIRS OF FIXED ASSETS | <u>20,900,000.00</u> | <u>51,383,087.00</u> | <u>100,000,000.00</u> |
| 23030106 | Rehabilitation/ Repairs of Public Schools | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |

Table 28: Basic Education Expenditure by Functional Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|--|------------------------------|--|------------------------------|
| | <i>Total Expenditure</i> | <u>550,510,736.26</u> | <u>469,530,662.82</u> | <u>717,007,095.00</u> |
| 709 | EDUCATION | <u>550,510,736.26</u> | <u>469,530,662.82</u> | <u>717,007,095.00</u> |
| 7091 | PRE-PRIMARY AND PRIMARY EDUCATION | <u>550,510,736.26</u> | <u>469,530,662.82</u> | <u>717,007,095.00</u> |
| 70912 | Primary Education | 550,510,736.26 | 469,530,662.82 | 717,007,095.00 |

Table 29: Basic Education Expenditure by Programme Classification

| 235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification | | | | |
|---|---|-----------------------------|--|-----------------------------|
| Code | Sector, Objective and Programme | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
| | Total Expenditure | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 05 | EDUCATION | 404,709,436.26 | 360,179,688.82 | 654,268,833.00 |
| 0502 | Increase in access, retention, and completion ra | 353,909,436.26 | 270,082,593.00 | 434,268,833.00 |
| 050201 | Early Childhood Care, Development and Education (EC | 353,909,436.26 | 270,082,593.00 | 434,268,833.00 |
| 0504 | Improved quality of teaching and learning outc | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 050402 | Instructional and learning materials | 10,000,000.00 | 37,364,008.82 | 60,000,000.00 |
| 0505 | Adequate infrastructure at all levels | 40,800,000.00 | 52,733,087.00 | 160,000,000.00 |
| 050501 | Schools' infrastructure construction and rehabilitation | 20,900,000.00 | 51,383,087.00 | 100,000,000.00 |
| 050502 | Furnishing | 19,900,000.00 | 1,350,000.00 | 60,000,000.00 |

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

| 235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, | | | | | | | |
|--|-------------------------------|------------------------------|-----------------------------|-------------------------------------|------------------------------------|----------------------------|--------------------------|
| Code | Administrative Unit | Personnel Expenditure | Overhead Expenditure | Other Recurrent Expenditure* | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
| | Total Expenditure | 332,007,095.00 | 165,000,000.00 | - | 497,007,095.00 | 220,000,000.00 | 717,007,095.00 |
| 050000000000 | SOCIAL | 332,007,095.00 | 165,000,000.00 | - | 497,007,095.00 | 220,000,000.00 | 717,007,095.00 |
| 051700000000 | DEPARTMENT OF EDUCATIO | 332,007,095.00 | 165,000,000.00 | - | 497,007,095.00 | 220,000,000.00 | 717,007,095.00 |
| 051700100100 | Department of Education | 332,007,095.00 | 165,000,000.00 | - | 497,007,095.00 | 220,000,000.00 | 717,007,095.00 |

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

| 235214 - POTISKUM 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 | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 050000000000 | SOCIAL | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 052100000000 | DEPARTMENT OF HEALTH CARE | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 052100100100 | Department of Health Care | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |

Table 32: Primary Healthcare Expenditure by Economic Classification

| 235214 - POTISKUM 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 | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 2 | EXPENDITURES | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 21 | PERSONNEL COSTS | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 2101 | SALARY | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 210101 | SALARIES AND WAGES | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 21010101 | Consolidated Salary | 527,734,708.72 | 231,559,023.00 | 500,500,000.00 |
| 22 | OTHER RECURRENT COSTS | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 2202 | OVERHEAD COSTS | 49,900,000.00 | 15,300,000.00 | 125,000,000.00 |
| 220201 | TRANSPORT & TRAVEL - GENERAL | 3,000,000.00 | 3,150,000.00 | 5,000,000.00 |
| 22020101 | Local Transport & Traveling - Training | 3,000,000.00 | 3,150,000.00 | 5,000,000.00 |
| 220203 | MATERIALS & SUPPLIES- GENERAL | 11,000,000.00 | 1,800,000.00 | 53,000,000.00 |
| 22020305 | Printing of Non-Security Documents | 1,000,000.00 | 1,800,000.00 | 3,000,000.00 |
| 22020307 | Drugs/Laboratory/Medical Supplies | 10,000,000.00 | - | 50,000,000.00 |
| 220204 | MAINTENANCE SERVICES- GENERAL | 1,000,000.00 | 2,400,000.00 | 4,000,000.00 |
| 22020402 | Maintenance of Office Furniture | 1,000,000.00 | 2,400,000.00 | 4,000,000.00 |
| 220205 | TRAINING- GENERAL | 2,000,000.00 | 2,400,000.00 | 4,000,000.00 |
| 22020501 | Local Training | 2,000,000.00 | 2,400,000.00 | 4,000,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 32,900,000.00 | 5,550,000.00 | 59,000,000.00 |
| 22021001 | Refreshment & Meals | 2,000,000.00 | 3,150,000.00 | 4,000,000.00 |
| 22021004 | Medical Expenses-Local | 29,900,000.00 | - | 50,000,000.00 |

235214 - POTISKUM 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 |
|---------------|--|-----------------------|---------------------------------------|-----------------------|
| 22021007 | Welfare Packages | 1,000,000.00 | 2,400,000.00 | 5,000,000.00 |
| 23 | CAPITAL EXPENDITURES | 209,000,000.00 | 5,340,000.00 | 490,000,000.00 |
| 2301 | FIXED ASSET PURCHASED | 10,000,000.00 | 5,340,000.00 | 30,000,000.00 |
| 230101 | PURCHASE OF FIXED ASSET- GENERAL | 10,000,000.00 | 5,340,000.00 | 30,000,000.00 |
| 23010122 | Purchase of Health / Medical Equipment | 10,000,000.00 | 5,340,000.00 | 30,000,000.00 |
| 2302 | CONSTRUCTION/ PROVISION | 199,000,000.00 | - | 460,000,000.00 |
| 230201 | CONSTRUCTION/ PROVISION OF FIXED ASSETS | 199,000,000.00 | - | 460,000,000.00 |
| 23020106 | Construction/ Provision of Hospitals / Health Centres | 139,300,000.00 | - | 350,000,000.00 |
| 23020135 | Construction/ Provision of Perimeter Wall Fence | 39,800,000.00 | - | 60,000,000.00 |
| 23020143 | Construction/ Provision of Refuse Collection/Waste Dis | 19,900,000.00 | - | 50,000,000.00 |

Table 33: Primary Healthcare Expenditure by Functional Classification

235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification

| Code | Function | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
|-------------|-------------------------------|-----------------------|---------------------------------------|-------------------------|
| | Total Expenditure | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 707 | HEALTH | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 7074 | PUBLIC HEALTH SERVICES | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 70741 | Public Health Services | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |

Table 34: Primary Healthcare Expenditure by Programme Classification

| 235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification | | | | |
|--|---|-----------------------------|--|---------------------------------|
| Code | Sector, Objective and Programme | 2025 Original Budget | 2025 Performance January to September | 2026 Approved Budget |
| | Total Expenditure | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 04 | HEALTH | 786,634,708.72 | 252,199,023.00 | 1,115,500,000.00 |
| 0403 | Enhancement of the delivery of Essential Packa | 647,334,708.72 | 252,199,023.00 | 765,500,000.00 |
| 040301 | Reproductive, Maternal and Neonatal Health | 647,334,708.72 | 252,199,023.00 | 765,500,000.00 |
| 0405 | Provision of adequate and modern health infras | 139,300,000.00 | - | 350,000,000.00 |
| 040501 | Functional Health Facilities | 139,300,000.00 | - | 350,000,000.00 |

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

| 235214 - POTISKUM Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, s | | | | | | | |
|---|--------------------------------|----------------------------------|-----------------------------|---|--|----------------------------|--------------------------|
| Code | Administrative Unit | Personnel Expenditure | Overhead Expenditure | Other Recurrent Expenditure* | Total Recurrent Expenditure | Capital Expenditure | Total Expenditure |
| | Total Expenditure | 500,500,000.00 | 125,000,000.00 | - | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |
| 050000000000 | SOCIAL | 500,500,000.00 | 125,000,000.00 | - | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |
| 052100000000 | DEPARTMENT OF HEALTH CA | 500,500,000.00 | 125,000,000.00 | - | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |
| 052100100100 | Department of Health Care | 500,500,000.00 | 125,000,000.00 | - | 625,500,000.00 | 490,000,000.00 | 1,115,500,000.00 |