



Tarmuwa Local Government, Yobe State

TARMUWA LOCAL GOVERNMENT 2026 APPROVED BUDGET

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Contents

1	Budget Overview.....	3
2	Revenue Reports.....	8
2.A	Revenue by Administrative Classification	8
2.B	Revenue by Economic Classification	9
2.C	Capital Receipts.....	12
2.D	Revenue by Fund Classification.....	13
3	Expenditure Reports	14
3.A	Expenditure by Administrative Classification.....	14
3.B	Expenditure by Economic Classification.....	21
3.C	Expenditure by Functional Classification	25
3.D	Expenditure by Location Classification	32
3.E	Expenditure by Programme Classification	36
3.F	Capital Expenditure by Project.....	42
3.G	Basic Education Expenditure	43
3.H	Primary Healthcare Expenditure.....	46

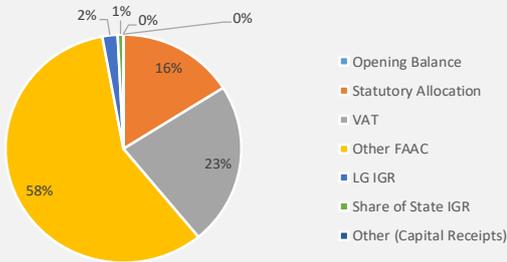
List of Reports

Table 1: Budget Overview	4
Table 2 Summary Revenue and Expenditure	5
Table 3 Expenditure by MDA by Main Economic Classification	6
Table 4: Total Revenue by Administrative Classification.....	8
Table 5: Total Revenue by Economic Classification.....	9
Table 6: Capital Receipts by Item	12
Table 7: Total Revenue by Fund Classification	13
Table 8: Total Expenditure by Administrative Classification	14
Table 9: Personnel Expenditure by Administrative Classification	16
Table 10: Other Recurrent Expenditure by Administrative Classification.....	17
Table 11: Capital Expenditure by Administrative Classification	19
Table 12: Total Expenditure by Economic Classification	21
Table 13: Total Expenditure by Functional Classification.....	25
Table 14: Personnel Expenditure by Functional Classification.....	27
Table 15: Other Recurrent Expenditure by Functional Classification	28
Table 16: Capital Expenditure by Functional Classification.....	30
Table 17: Total Expenditure by Location Classification.....	32
Table 18: Personnel Expenditure by Location Classification	33
Table 19: Other Recurrent Expenditure by Location Classification.....	34
Table 20: Capital Expenditure by Location Classification	35
Table 21: Total Expenditure by Programme Classification.....	36
Table 22: Personnel Expenditure by Programme Classification.....	38
Table 23: Other Recurrent Expenditure by Programme Classification	39
Table 24: Capital Expenditure by Programme Classification.....	40
Table 25: Capital Expenditure by Project	42
Table 26: Basic Education Expenditure by Administrative Classification.....	43
Table 27: Basic Education Expenditure by Economic Classification	43
Table 28: Basic Education Expenditure by Functional Classification.....	45
Table 29: Basic Education Expenditure by Programme Classification.....	45
Table 30: Basic Education Expenditure by MDA by Main Economic Classification.....	45
Table 31: Primary Healthcare Expenditure by Administrative Classification	46
Table 32: Primary Healthcare Expenditure by Economic Classification	46
Table 33: Primary Healthcare Expenditure by Functional Classification.....	48
Table 34: Primary Healthcare Expenditure by Programme Classification.....	48
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification.....	48

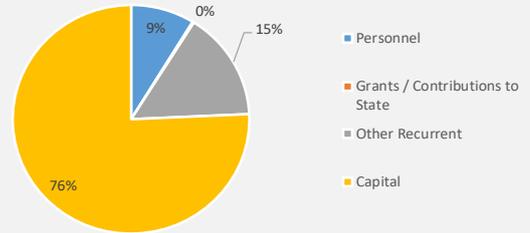
1 Budget Overview

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

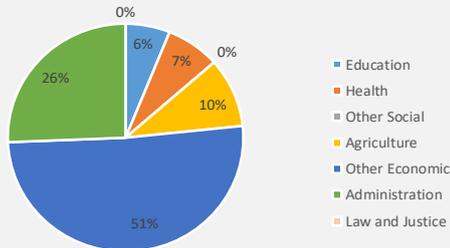
Where is the Money coming from?



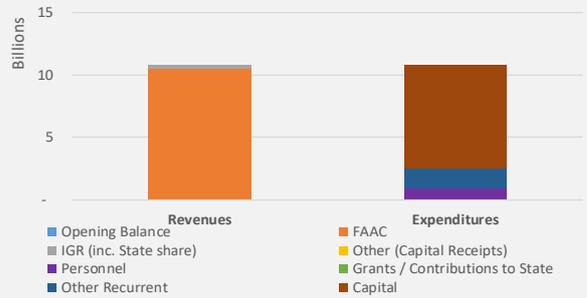
What is the Money being spent On?



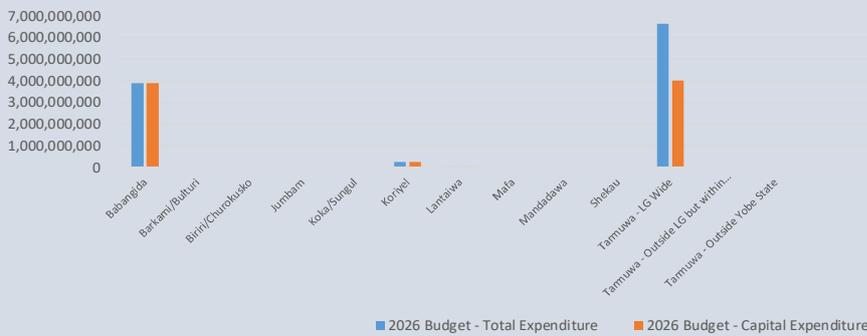
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



Table 2 Summary Revenue and Expenditure

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,432,905,406.20	3,989,688,744.00	10,801,396,565.00
11 - GOVERNMENT SHARE OF FAAC	5,240,305,406.20	3,848,778,104.00	10,574,144,786.00
12 - INDEPENDENT REVENUE	192,600,000.00	140,910,640.00	227,251,779.00
Recurrent Expenditure	1,545,954,110.44	1,588,162,375.00	2,619,868,395.00
21 - PERSONNEL COSTS	690,280,625.44	467,182,375.00	944,163,992.00
22 - OTHER RECURRENT COSTS	855,673,485.00	1,120,980,000.00	1,675,704,403.00
Transfer to Capital Account	3,886,951,295.76	2,401,526,369.00	8,181,528,170.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
Total Revenue (including OB)	5,432,905,406.20	3,989,688,744.00	10,801,396,565.00
Total Expenditure	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00

Table 3 Expenditure by MDA by Main Economic Classification

235115 - TARMUWA 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	944,163,992.00	1,675,704,403.00	2,619,868,395.00	8,181,528,170.00	10,801,396,565.00
01000000000	ADMINISTRATION SECTOR	339,281,578.00	364,100,000.00	703,381,578.00	2,066,528,170.00	2,769,909,748.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	85,000,000.00	45,000,000.00	130,000,000.00	-	130,000,000.00
011100100100	Office of the Chairman	85,000,000.00	45,000,000.00	130,000,000.00	-	130,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	64,281,578.00	30,000,000.00	94,281,578.00	-	94,281,578.00
011200100100	The Council	64,281,578.00	30,000,000.00	94,281,578.00	-	94,281,578.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	110,000,000.00	259,100,000.00	369,100,000.00	2,066,528,170.00	2,435,628,170.00
012500100100	Director of Personnel Management	80,000,000.00	30,000,000.00	110,000,000.00	60,000,000.00	170,000,000.00
012500100200	General Administration Unit	-	50,000,000.00	50,000,000.00	1,176,264,000.00	1,226,264,000.00
012500100600	Information Unit	-	-	-	20,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	70,000,000.00	70,000,000.00	790,000,000.00	860,000,000.00
012500100900	Traditional Rulers Unit	30,000,000.00	9,100,000.00	39,100,000.00	-	39,100,000.00
012500101000	Community Development Unit	-	100,000,000.00	100,000,000.00	20,264,170.00	120,264,170.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	80,000,000.00	30,000,000.00	110,000,000.00	-	110,000,000.00
016100100100	Secretary to the Local Government	80,000,000.00	30,000,000.00	110,000,000.00	-	110,000,000.00
02000000000	ECONOMIC SECTOR	427,882,414.00	882,076,063.00	1,309,958,477.00	5,260,000,000.00	6,569,958,477.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	83,000,000.00	276,900,000.00	359,900,000.00	700,000,000.00	1,059,900,000.00
021500100100	Department of Agriculture & Natural Resources	83,000,000.00	155,900,000.00	238,900,000.00	480,000,000.00	718,900,000.00
021500100200	Forestry Development Unit	-	-	-	50,000,000.00	50,000,000.00
021500200100	Livestock & Veterinary	-	16,000,000.00	16,000,000.00	115,000,000.00	131,000,000.00
021500200200	Fisheries Development	-	5,000,000.00	5,000,000.00	25,000,000.00	30,000,000.00
021500300400	Home Economic and Manufacturing	-	100,000,000.00	100,000,000.00	30,000,000.00	130,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	253,882,414.00	555,176,063.00	809,058,477.00	765,000,000.00	1,574,058,477.00
022000100100	Department of Finance & Supplies	253,882,414.00	555,176,063.00	809,058,477.00	765,000,000.00	1,574,058,477.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	21,000,000.00	20,000,000.00	41,000,000.00	60,000,000.00	101,000,000.00
023800100100	Budget, Planning, Research and Statistics	21,000,000.00	20,000,000.00	41,000,000.00	60,000,000.00	101,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	70,000,000.00	30,000,000.00	100,000,000.00	3,735,000,000.00	3,835,000,000.00
023400100100	Department of Works	70,000,000.00	30,000,000.00	100,000,000.00	1,120,000,000.00	1,220,000,000.00
023400100500	Fire Service Unit	-	-	-	45,000,000.00	45,000,000.00
023400100600	Town Country Planning Unit	-	-	-	560,000,000.00	560,000,000.00
023400200100	Rural Electrification	-	-	-	297,000,000.00	297,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,589,000,000.00	1,589,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	124,000,000.00	124,000,000.00

235115 - TARMUWA 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
05000000000	SOCIAL SECTOR	177,000,000.00	429,528,340.00	606,528,340.00	855,000,000.00	1,461,528,340.00
05170000000	DEPARTMENT OF EDUCATION	82,000,000.00	245,000,000.00	327,000,000.00	330,000,000.00	657,000,000.00
051700100100	Department of Education	82,000,000.00	245,000,000.00	327,000,000.00	330,000,000.00	657,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	95,000,000.00	184,528,340.00	279,528,340.00	525,000,000.00	804,528,340.00
052100100100	Department of Health Care	95,000,000.00	184,528,340.00	279,528,340.00	525,000,000.00	804,528,340.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>5,432,905,406.20</i>	<i>3,989,688,744.00</i>	<i>10,801,396,565.00</i>
01000000000	ADMINISTRATION SECTOR	400,000.00	-	300,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	400,000.00	-	300,000.00
012500100100	Director of Personnel Management	400,000.00	-	300,000.00
02000000000	ECONOMIC SECTOR	5,429,505,406.20	3,980,688,744.00	10,787,596,565.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	39,100,000.00	16,000,000.00	33,944,533.00
021500100100	Department of Agriculture & Natural Resources	39,100,000.00	16,000,000.00	33,944,533.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,363,605,406.20	3,940,018,744.00	10,733,056,357.00
022000100100	Department of Finance & Supplies	5,363,605,406.20	3,940,018,744.00	10,733,056,357.00
02340000000	DEPARTMENT OF WORKS & HOUSING	26,800,000.00	24,670,000.00	20,595,675.00
023400100100	Department of Works	26,800,000.00	24,670,000.00	20,595,675.00
05000000000	SOCIAL SECTOR	3,000,000.00	9,000,000.00	13,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	3,000,000.00	9,000,000.00	13,500,000.00
052100100100	Department of Health Care	3,000,000.00	9,000,000.00	13,500,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	5,432,905,406.20	3,989,688,744.00	10,801,396,565.00
11	GOVERNMENT SHARE OF FAAC	5,240,305,406.20	3,848,778,104.00	10,574,144,786.00
1101	GOVERNMENT SHARE OF FAAC	5,240,305,406.20	3,848,778,104.00	10,574,144,786.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,291,001,331.87	948,224,274.00	1,817,544,494.00
11010101	Statutory Allocation	1,202,601,240.67	868,174,274.00	1,733,861,290.00
11010105	Receipt of Share of State IGR	88,400,091.20	80,050,000.00	83,683,204.00
110102	GOVERNMENT SHARE OF VAT	1,960,402,022.46	1,439,802,625.00	2,483,853,964.00
11010201	Share of VAT	1,960,402,022.46	1,439,802,625.00	2,483,853,964.00
110103	OTHER FAAC REVENUES	1,988,902,051.86	1,460,751,205.00	6,272,746,328.00
11010302	Excess Non-Oil	-	-	514,108,871.00
11010303	Exchange Gain	-	-	734,887,774.00
11010304	Ecological Fund	-	-	685,478,494.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	616,930,645.00
11010399	Other FAAC Distributions	1,988,902,051.86	1,460,751,205.00	3,721,340,544.00
12	INDEPENDENT REVENUE	192,600,000.00	140,910,640.00	227,251,779.00
1201	TAX REVENUE	30,500,000.00	13,500,000.00	30,990,544.00
120101	PERSONAL TAXES	1,000,000.00	-	3,500,000.00
12010101	Community Development/Poll Tax	1,000,000.00	-	3,500,000.00
120103	OTHER TAXES	29,500,000.00	13,500,000.00	27,490,544.00
12010308	Livestock Tax	8,000,000.00	1,500,000.00	6,500,000.00
12010309	Other Service Taxes	13,600,000.00	7,000,000.00	13,490,544.00
12010312	Property Tax	7,900,000.00	5,000,000.00	7,500,000.00
1202	NON-TAX REVENUE	162,100,000.00	127,410,640.00	196,261,235.00
120201	LICENCES - GENERAL	17,700,000.00	12,500,000.00	29,394,533.00
12020111	Bake House Licence	2,100,000.00	9,000,000.00	13,000,000.00
12020112	Bicycles Licence & Hire Permits	-	-	500,000.00
12020115	Dane Gun Licences	200,000.00	-	3,244,533.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020116	Cattle Dealer Licences	200,000.00	-	200,000.00
12020117	Dried Fish & Meat Licences	200,000.00	-	500,000.00
12020121	Hunting Permits	200,000.00	-	500,000.00
12020123	Animal Health Certificate Licences	100,000.00	-	-
12020126	Hiring Licences	200,000.00	-	100,000.00
12020137	Trade Permit Licences	5,800,000.00	3,500,000.00	5,550,000.00
12020144	Felling and Trees Licences	500,000.00	-	500,000.00
12020145	Saw Mill Licences	300,000.00	-	500,000.00
12020146	Brown Sugar Machine Licences	200,000.00	-	500,000.00
12020148	Welding Machine Licences	100,000.00	-	200,000.00
12020149	Electric (Radio/ Television) Workshop Licences	100,000.00	-	-
12020150	Blacksmith Workshop Licences	100,000.00	-	-
12020151	Wood Making/Carpentry Workshop Licences	200,000.00	-	-
12020155	Vulcanizers Licences	100,000.00	-	100,000.00
12020161	Building Materials Licences	1,000,000.00	-	250,000.00
12020163	Sewing Institute Licences	1,000,000.00	-	100,000.00
12020168	Kiosks Licences	-	-	100,000.00
12020170	Noise Control Permits	100,000.00	-	100,000.00
12020172	Cold Room Licences	100,000.00	-	100,000.00
12020173	Motorcycle Permits	600,000.00	-	500,000.00
12020175	Cigarette Licences	3,600,000.00	-	2,500,000.00
12020177	Butchers Licences	100,000.00	-	250,000.00
12020178	Registration of Night Soil Contractors	600,000.00	-	-
12020181	Printing Press Licenses	-	-	100,000.00
120204	FEES - GENERAL	21,900,000.00	7,500,000.00	17,195,675.00
12020417	Contractor Registration Fees	1,000,000.00	-	500,000.00
12020418	Marriage/Divorce Fees	200,000.00	-	100,000.00
12020427	Tender Fees	1,000,000.00	-	500,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020446	Agricultural/Veterinary Services Fees	-	-	1,000,000.00
12020449	Business/Trade Operating Fees	300,000.00	-	200,000.00
12020451	Timber & Forest Fees	100,000.00	-	100,000.00
12020461	Title Transfer Fees	1,000,000.00	-	500,000.00
12020466	Indigenship Registration Fees	300,000.00	-	200,000.00
12020478	Workshop Fees	-	-	2,345,675.00
12020482	Haulage Fees	13,400,000.00	7,500,000.00	10,000,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	2,500,000.00	-	550,000.00
12020490	Dispensary and Maternity Fees	900,000.00	-	500,000.00
12020491	Sand, Granite, Iron Rod Sellers Fees	400,000.00	-	200,000.00
12020492	Irrigation Scheme Fees/Charges	200,000.00	-	100,000.00
12020499	Other Fees	600,000.00	-	400,000.00
120205	FINES - GENERAL	6,200,000.00	8,000,000.00	10,000,000.00
12020501	Fines/Penalties	6,200,000.00	8,000,000.00	10,000,000.00
120207	EARNINGS - GENERAL	59,500,000.00	42,770,000.00	70,000,000.00
12020708	Earnings from Agricultural Produce	13,100,000.00	7,000,000.00	10,000,000.00
12020724	Earnings from Markets	14,000,000.00	5,000,000.00	20,000,000.00
12020725	Earnings from Motor Parks	7,000,000.00	7,000,000.00	10,000,000.00
12020726	Earnings from Shops and Shopping Centres	10,200,000.00	8,000,000.00	20,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	15,200,000.00	15,770,000.00	10,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	16,100,000.00	16,650,000.00	20,500,000.00
12020906	Rents on Government Properties	14,700,000.00	15,650,000.00	20,000,000.00
12020908	Ground Rent	1,400,000.00	1,000,000.00	500,000.00
120210	REPAYMENTS - GENERAL	12,400,000.00	9,990,640.00	14,171,027.00
12021011	Refunds	12,400,000.00	9,990,640.00	14,171,027.00
120211	INVESTMENT INCOME	27,300,000.00	20,000,000.00	25,000,000.00
12021102	Dividend Received	12,500,000.00	10,000,000.00	15,000,000.00
12021103	Other Investment Income	14,800,000.00	10,000,000.00	10,000,000.00
120212	INTEREST EARNED	1,000,000.00	10,000,000.00	10,000,000.00
12021202	Bicycle Advances - Interest	300,000.00	5,000,000.00	5,000,000.00
12021205	Interest on Housing Loan	700,000.00	5,000,000.00	5,000,000.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235115 - TARMUWA 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

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Revenue by Fund

Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>10,801,396,565.00</i>
01	FEDERATION ACCOUNT	10,574,144,786.00
011	FAAC DIRECT ALLOCATION	10,574,144,786.00
01101	FAAC Direct Allocation	10,574,144,786.00
02	CONSOLIDATED REVENUE FUND	227,251,779.00
021	MAIN ENVELOP	227,251,779.00
02101	Main Envelop - Budgetary Allocation	227,251,779.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235115 - TARMUWA 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
	Total Expenditure	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
01000000000	ADMINISTRATION SECTOR	862,847,539.16	1,475,286,000.00	2,769,909,748.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	91,444,477.05	86,100,000.00	130,000,000.00
011100100100	Office of the Chairman	91,444,477.05	86,100,000.00	130,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	22,689,965.01	52,901,000.00	94,281,578.00
011200100100	The Council	22,689,965.01	52,901,000.00	94,281,578.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	715,744,682.09	1,280,775,000.00	2,435,628,170.00
012500100100	Director of Personnel Management	137,983,404.08	95,505,000.00	170,000,000.00
012500100200	General Administration Unit	270,000,000.00	615,000,000.00	1,226,264,000.00
012500100600	Information Unit	3,000,000.00	8,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	275,000,000.00	395,000,000.00	860,000,000.00
012500100900	Traditional Rulers Unit	19,761,278.01	43,770,000.00	39,100,000.00
012500101000	Community Development Unit	10,000,000.00	123,500,000.00	120,264,170.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	32,968,415.01	55,510,000.00	110,000,000.00
016100100100	Secretary to the Local Government	32,968,415.01	55,510,000.00	110,000,000.00
02000000000	ECONOMIC SECTOR	3,892,855,027.14	4,931,065,375.00	6,569,958,477.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	774,390,609.04	482,020,000.00	1,059,900,000.00
021500100100	Department of Agriculture & Natural Resources	668,390,609.04	363,620,000.00	718,900,000.00
021500100200	Forestry Development Unit	29,000,000.00	24,600,000.00	50,000,000.00
021500200100	Livestock & Veterinary	37,000,000.00	52,300,000.00	131,000,000.00
021500200200	Fisheries Development	10,000,000.00	6,000,000.00	30,000,000.00
021500300400	Home Economic and Manufacturing	30,000,000.00	35,500,000.00	130,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,373,512,397.05	1,035,460,175.00	1,574,058,477.00
022000100100	Department of Finance & Supplies	1,373,512,397.05	1,035,460,175.00	1,574,058,477.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	44,600,000.01	61,705,200.00	101,000,000.00
023800100100	Budget, Planning, Research and Statistics	44,600,000.01	61,705,200.00	101,000,000.00

235115 - TARMUWA 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
023400000000	DEPARTMENT OF WORKS & HOUSING	1,700,352,021.05	3,351,880,000.00	3,835,000,000.00
023400100100	Department of Works	749,352,021.05	1,071,880,000.00	1,220,000,000.00
023400100500	Fire Service Unit	15,000,000.00	10,000,000.00	45,000,000.00
023400100600	Town Country Planning Unit	100,000,000.00	1,200,000,000.00	560,000,000.00
023400200100	Rural Electrification	149,000,000.00	145,000,000.00	297,000,000.00
023400300100	Water Resource & Water Supply	620,000,000.00	825,000,000.00	1,589,000,000.00
023400400100	Environment Service, Drainage and Culvert	67,000,000.00	100,000,000.00	124,000,000.00
050000000000	SOCIAL SECTOR	611,251,544.14	747,811,000.00	1,461,528,340.00
051700000000	DEPARTMENT OF EDUCATION	277,700,917.06	365,211,000.00	657,000,000.00
051700100100	Department of Education	277,700,917.06	365,211,000.00	657,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	333,550,627.08	382,600,000.00	804,528,340.00
052100100100	Department of Health Care	333,550,627.08	382,600,000.00	804,528,340.00

Table 9: Personnel Expenditure by Administrative Classification

235115 - TARMUWA 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>690,280,625.44</i>	<i>467,182,375.00</i>	<i>944,163,992.00</i>
01000000000	ADMINISTRATION SECTOR	249,047,539.16	256,726,000.00	339,281,578.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	71,244,477.05	67,000,000.00	85,000,000.00
011100100100	Office of the Chairman	71,244,477.05	67,000,000.00	85,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	12,489,965.01	37,901,000.00	64,281,578.00
011200100100	The Council	12,489,965.01	37,901,000.00	64,281,578.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	142,444,682.09	116,275,000.00	110,000,000.00
012500100100	Director of Personnel Management	127,783,404.08	80,505,000.00	80,000,000.00
012500100900	Traditional Rulers Unit	14,661,278.01	35,770,000.00	30,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	22,868,415.01	35,550,000.00	80,000,000.00
016100100100	Secretary to the Local Government	22,868,415.01	35,550,000.00	80,000,000.00
02000000000	ECONOMIC SECTOR	220,281,542.14	116,145,375.00	427,882,414.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	61,690,609.04	9,000,000.00	83,000,000.00
021500100100	Department of Agriculture & Natural Resources	61,690,609.04	9,000,000.00	83,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	70,338,912.04	73,260,175.00	253,882,414.00
022000100100	Department of Finance & Supplies	70,338,912.04	73,260,175.00	253,882,414.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	9,000,000.01	27,005,200.00	21,000,000.00
023800100100	Budget, Planning, Research and Statistics	9,000,000.01	27,005,200.00	21,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	79,252,021.05	6,880,000.00	70,000,000.00
023400100100	Department of Works	79,252,021.05	6,880,000.00	70,000,000.00
05000000000	SOCIAL SECTOR	220,951,544.14	94,311,000.00	177,000,000.00
05170000000	DEPARTMENT OF EDUCATION	97,500,917.06	85,211,000.00	82,000,000.00
051700100100	Department of Education	97,500,917.06	85,211,000.00	82,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	123,450,627.08	9,100,000.00	95,000,000.00
052100100100	Department of Health Care	123,450,627.08	9,100,000.00	95,000,000.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235115 - TARMUWA 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>855,673,485.00</i>	<i>1,120,980,000.00</i>	<i>1,675,704,403.00</i>
01000000000	ADMINISTRATION SECTOR	110,800,000.00	212,060,000.00	364,100,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	20,200,000.00	19,100,000.00	45,000,000.00
011100100100	Office of the Chairman	20,200,000.00	19,100,000.00	45,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	10,200,000.00	15,000,000.00	30,000,000.00
011200100100	The Council	10,200,000.00	15,000,000.00	30,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	70,300,000.00	158,000,000.00	259,100,000.00
012500100100	Director of Personnel Management	10,200,000.00	15,000,000.00	30,000,000.00
012500100200	General Administration Unit	30,000,000.00	35,000,000.00	50,000,000.00
012500100700	Social Development, Youth, Sports and Culture	20,000,000.00	35,000,000.00	70,000,000.00
012500100900	Traditional Rulers Unit	5,100,000.00	8,000,000.00	9,100,000.00
012500101000	Community Development Unit	5,000,000.00	65,000,000.00	100,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,100,000.00	19,960,000.00	30,000,000.00
016100100100	Secretary to the Local Government	10,100,000.00	19,960,000.00	30,000,000.00
02000000000	ECONOMIC SECTOR	619,573,485.00	613,920,000.00	882,076,063.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	99,200,000.00	165,220,000.00	276,900,000.00
021500100100	Department of Agriculture & Natural Resources	59,200,000.00	115,620,000.00	155,900,000.00
021500200100	Livestock & Veterinary	10,000,000.00	17,100,000.00	16,000,000.00
021500200200	Fisheries Development	5,000,000.00	2,500,000.00	5,000,000.00
021500300400	Home Economic and Manufacturing	25,000,000.00	30,000,000.00	100,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	465,173,485.00	366,700,000.00	555,176,063.00
022000100100	Department of Finance & Supplies	465,173,485.00	366,700,000.00	555,176,063.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	15,100,000.00	17,000,000.00	20,000,000.00
023800100100	Budget, Planning, Research and Statistics	15,100,000.00	17,000,000.00	20,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	40,100,000.00	65,000,000.00	30,000,000.00
023400100100	Department of Works	10,100,000.00	15,000,000.00	30,000,000.00
023400400100	Environment Service, Drainage and Culvert	30,000,000.00	50,000,000.00	-

235115 - TARMUWA 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
050000000000	SOCIAL SECTOR	125,300,000.00	295,000,000.00	429,528,340.00
051700000000	DEPARTMENT OF EDUCATION	50,200,000.00	165,000,000.00	245,000,000.00
051700100100	Department of Education	50,200,000.00	165,000,000.00	245,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	75,100,000.00	130,000,000.00	184,528,340.00
052100100100	Department of Health Care	75,100,000.00	130,000,000.00	184,528,340.00

Table 11: Capital Expenditure by Administrative Classification

235115 - TARMUWA 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
	<i>Total Capital Expenditure</i>	<i>3,821,000,000.00</i>	<i>5,566,000,000.00</i>	<i>8,181,528,170.00</i>
01000000000	ADMINISTRATION SECTOR	503,000,000.00	1,006,500,000.00	2,066,528,170.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	503,000,000.00	1,006,500,000.00	2,066,528,170.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	240,000,000.00	580,000,000.00	1,176,264,000.00
012500100600	Information Unit	3,000,000.00	8,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	255,000,000.00	360,000,000.00	790,000,000.00
012500101000	Community Development Unit	5,000,000.00	58,500,000.00	20,264,170.00
02000000000	ECONOMIC SECTOR	3,053,000,000.00	4,201,000,000.00	5,260,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	613,500,000.00	307,800,000.00	700,000,000.00
021500100100	Department of Agriculture & Natural Resources	547,500,000.00	239,000,000.00	480,000,000.00
021500100200	Forestry Development Unit	29,000,000.00	24,600,000.00	50,000,000.00
021500200100	Livestock & Veterinary	27,000,000.00	35,200,000.00	115,000,000.00
021500200200	Fisheries Development	5,000,000.00	3,500,000.00	25,000,000.00
021500300400	Home Economic and Manufacturing	5,000,000.00	5,500,000.00	30,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	838,000,000.00	595,500,000.00	765,000,000.00
022000100100	Department of Finance & Supplies	838,000,000.00	595,500,000.00	765,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	20,500,000.00	17,700,000.00	60,000,000.00
023800100100	Budget, Planning, Research and Statistics	20,500,000.00	17,700,000.00	60,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,581,000,000.00	3,280,000,000.00	3,735,000,000.00
023400100100	Department of Works	660,000,000.00	1,050,000,000.00	1,120,000,000.00
023400100500	Fire Service Unit	15,000,000.00	10,000,000.00	45,000,000.00
023400100600	Town Country Planning Unit	100,000,000.00	1,200,000,000.00	560,000,000.00
023400200100	Rural Electrification	149,000,000.00	145,000,000.00	297,000,000.00
023400300100	Water Resource & Water Supply	620,000,000.00	825,000,000.00	1,589,000,000.00
023400400100	Environment Service, Drainage and Culvert	37,000,000.00	50,000,000.00	124,000,000.00

235115 - TARMUWA 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
050000000000	SOCIAL SECTOR	265,000,000.00	358,500,000.00	855,000,000.00
051700000000	DEPARTMENT OF EDUCATION	130,000,000.00	115,000,000.00	330,000,000.00
051700100100	Department of Education	130,000,000.00	115,000,000.00	330,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	135,000,000.00	243,500,000.00	525,000,000.00
052100100100	Department of Health Care	135,000,000.00	243,500,000.00	525,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2	EXPENDITURES	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
21	PERSONNEL COSTS	690,280,625.44	467,182,375.00	944,163,992.00
2101	SALARY	690,280,625.44	467,182,375.00	760,281,578.00
210101	SALARIES AND WAGES	690,280,625.44	467,182,375.00	760,281,578.00
21010101	Consolidated Salary	690,280,625.44	467,182,375.00	760,281,578.00
2103	SOCIAL BENEFITS	-	-	183,882,414.00
210301	SOCIAL BENEFITS	-	-	183,882,414.00
21030101	Gratuity	-	-	98,000,000.00
21030102	Pension	-	-	85,882,414.00
22	OTHER RECURRENT COSTS	855,673,485.00	1,120,980,000.00	1,675,704,403.00
2202	OVERHEAD COSTS	752,673,485.00	917,860,000.00	1,364,704,403.00
220201	TRANSPORT & TRAVEL - GENERAL	21,800,000.00	51,000,000.00	51,200,000.00
22020101	Local Transport & Traveling - Training	15,700,000.00	25,050,000.00	38,050,000.00
22020102	Local Transport & Traveling - Others	6,100,000.00	25,950,000.00	13,150,000.00
220202	UTILITIES - GENERAL	7,400,000.00	11,000,000.00	19,100,000.00
22020201	Electricity Charges	200,000.00	-	-
22020202	Telephone Charges	2,000,000.00	2,000,000.00	6,200,000.00
22020211	Other Utility Charges	5,200,000.00	9,000,000.00	12,900,000.00
220203	MATERIALS & SUPPLIES- GENERAL	103,900,000.00	116,700,000.00	201,300,000.00
22020301	Office Stationaries/Computer Consumables	13,100,000.00	20,400,000.00	34,650,000.00
22020302	Books	15,000,000.00	16,700,000.00	50,000,000.00
22020305	Printing of Non-Security Documents	10,100,000.00	18,500,000.00	26,000,000.00
22020307	Drugs/Laboratory/Medical Supplies	35,800,000.00	35,600,000.00	53,400,000.00
22020309	Uniforms & Other Clothing	20,000,000.00	15,000,000.00	20,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	-	2,250,000.00
22020314	Procurement of Seeds & Seedlings	9,100,000.00	10,500,000.00	15,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
220204	MAINTENANCE SERVICES- GENERAL	42,000,000.00	44,200,000.00	91,300,000.00
22020401	Maintenance of Motor Vehicle	16,200,000.00	16,500,000.00	23,600,000.00
22020402	Maintenance of Office Furniture	10,500,000.00	10,050,000.00	27,650,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,400,000.00	13,250,000.00	31,500,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	1,000,000.00	-
22020405	Maintenance of Plants/Generators	500,000.00	-	-
22020406	Other Maintenance Services	1,400,000.00	1,600,000.00	4,050,000.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,800,000.00	4,500,000.00
220205	TRAINING- GENERAL	27,600,000.00	38,700,000.00	61,800,000.00
22020501	Local Training	27,600,000.00	38,700,000.00	61,800,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,200,000.00	10,110,000.00	24,000,000.00
22020701	Financial Consulting	1,900,000.00	2,500,000.00	5,500,000.00
22020702	Information Technology Consulting	1,000,000.00	1,350,000.00	3,000,000.00
22020704	Engineering Services	300,000.00	-	-
22020706	Surveying Services	6,000,000.00	6,260,000.00	15,500,000.00
220209	FINANCIAL CHARGES - GENERAL	1,100,000.00	-	3,250,000.00
22020901	Bank Charges (other than Interest)	1,100,000.00	-	3,250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	539,673,485.00	646,150,000.00	912,754,403.00
22021001	Refreshment & Meals	6,600,000.00	8,600,000.00	15,650,000.00
22021004	Medical Expenses-Local	45,000,000.00	100,000,000.00	124,528,340.00
22021007	Welfare Packages	7,000,000.00	11,000,000.00	17,400,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	1,550,000.00	-
22021016	Anniversaries/Celebrations	10,000,000.00	30,000,000.00	40,000,000.00
22021017	Tuition, Registration & Exam Fees	40,000,000.00	150,000,000.00	215,000,000.00
22021041	Miscellaneous/Contingency	420,073,485.00	325,000,000.00	460,176,063.00
22021045	Operational and Logistic Expenses	10,000,000.00	20,000,000.00	40,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	83,000,000.00	168,000,000.00	251,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	83,000,000.00	168,000,000.00	251,000,000.00
22040101	Grants to Other Governments	13,000,000.00	8,000,000.00	21,000,000.00
22040109	Grants to Communities/NGOs	70,000,000.00	160,000,000.00	230,000,000.00
2205	SUBSIDIES GENERAL	20,000,000.00	35,120,000.00	60,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	20,000,000.00	35,120,000.00	60,000,000.00
22050106	Agricultural Inputs Subsidy	20,000,000.00	35,120,000.00	60,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23	<i>CAPITAL EXPENDITURES</i>	<i>3,821,000,000.00</i>	<i>5,566,000,000.00</i>	<i>8,181,528,170.00</i>
2301	<i>FIXED ASSET PURCHASED</i>	<i>885,500,000.00</i>	<i>2,076,700,000.00</i>	<i>2,309,264,170.00</i>
230101	<i>PURCHASE OF FIXED ASSET- GENERAL</i>	<i>885,500,000.00</i>	<i>2,076,700,000.00</i>	<i>2,309,264,170.00</i>
23010101	Purchase / Acquisition of Land	100,000,000.00	1,200,000,000.00	460,000,000.00
23010104	Purchase of Motor Cycles	5,000,000.00	10,000,000.00	10,000,000.00
23010105	Purchase of Motor Vehicles	127,000,000.00	120,000,000.00	280,000,000.00
23010106	Purchase of Vans	2,000,000.00	5,000,000.00	10,000,000.00
23010108	Purchase of Buses	110,000,000.00	10,500,000.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	8,000,000.00	55,000,000.00	40,000,000.00
23010113	Purchase of Computers and Accessories	15,000,000.00	26,000,000.00	35,264,170.00
23010114	Purchase of Computer Printers	500,000.00	200,000.00	-
23010119	Purchase of Power Generating Set	20,000,000.00	10,000,000.00	400,000,000.00
23010122	Purchase of Health / Medical Equipment	5,000,000.00	15,000,000.00	50,000,000.00
23010123	Purchase of Fire Fighting Equipment	11,500,000.00	5,000,000.00	10,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	5,000,000.00	10,000,000.00	20,000,000.00
23010127	Purchase of Agricultural Equipment	145,500,000.00	143,000,000.00	360,000,000.00
23010128	Purchase of Security Equipment	20,000,000.00	50,000,000.00	100,000,000.00
23010129	Purchase of Industrial Equipment	5,000,000.00	5,500,000.00	30,000,000.00
23010133	Purchase of Surveying Equipment	-	-	100,000,000.00
23010139	Purchase of Ambulance	15,000,000.00	20,000,000.00	35,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	153,000,000.00	138,500,000.00	165,000,000.00
23010147	Purchase of Spare Parts/Tools	137,000,000.00	250,000,000.00	124,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	1,000,000.00	3,000,000.00	-
2302	<i>CONSTRUCTION/ PROVISION</i>	<i>2,671,000,000.00</i>	<i>2,943,500,000.00</i>	<i>4,852,000,000.00</i>
230201	<i>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERA</i>	<i>2,671,000,000.00</i>	<i>2,943,500,000.00</i>	<i>4,852,000,000.00</i>
23020101	Construction/ Provision of Office Buildings	45,000,000.00	45,000,000.00	525,000,000.00
23020103	Construction/ Provision of Electricity	21,000,000.00	20,000,000.00	167,000,000.00
23020105	Construction/ Provision of Water Facilities	433,000,000.00	545,000,000.00	1,045,000,000.00
23020112	Construction/ Provision of Sporting Facilities	250,000,000.00	350,000,000.00	770,000,000.00
23020114	Construction/ Provision of Roads & Bridges	660,000,000.00	1,050,000,000.00	1,120,000,000.00
23020116	Construction/ Provision of Waterways	407,000,000.00	100,000,000.00	170,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020118	Construction/ Provision of Infrastructure	100,000,000.00	200,000,000.00	200,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	703,000,000.00	570,000,000.00	660,000,000.00
23020128	Construction/ Provision of Other Buildings	10,000,000.00	10,000,000.00	15,000,000.00
23020132	Construction/ Provision of Skill/Vocational/Development Centre	-	-	5,000,000.00
23020133	Construction/ Provision of Drainage Channels	37,000,000.00	50,000,000.00	-
23020135	Construction/ Provision of Perimeter Wall Fence	-	-	150,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	5,000,000.00	3,500,000.00	25,000,000.00
2303	REHABILITATION/ REPAIRS	225,500,000.00	516,200,000.00	851,264,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	225,500,000.00	516,200,000.00	851,264,000.00
23030101	Rehabilitation/ Repairs of Residential Building	50,000,000.00	250,000,000.00	326,264,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	47,000,000.00	121,200,000.00	295,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	80,000,000.00	65,000,000.00	100,000,000.00
23030109	Rehabilitation/ Repairs of Fire Fighting Stations	3,500,000.00	5,000,000.00	10,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	45,000,000.00	75,000,000.00	120,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	39,000,000.00	29,600,000.00	169,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	39,000,000.00	29,600,000.00	169,000,000.00
23040101	Tree Planting	29,000,000.00	24,600,000.00	50,000,000.00
23040102	Erosion & Flood Control	-	-	104,000,000.00
23040105	Water Pollution Prevention & Control	10,000,000.00	5,000,000.00	15,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
701	GENERAL PUBLIC SERVICES	1,973,198,658.20	2,002,181,375.00	3,221,721,641.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	1,487,646,839.10	1,174,461,175.00	1,614,457,641.00
70111	Executive and Legislative Organs	114,134,442.05	139,001,000.00	224,281,578.00
70112	Financial and Fiscal Affairs	1,373,512,397.05	1,035,460,175.00	1,390,176,063.00
7013	GENERAL SERVICES	485,551,819.10	827,720,200.00	1,607,264,000.00
70131	General Personnel Services	407,983,404.08	710,505,000.00	1,396,264,000.00
70132	Overall Planning and Statistical Services	44,600,000.01	61,705,200.00	101,000,000.00
70133	Other General Services	32,968,415.01	55,510,000.00	110,000,000.00
703	PUBLIC ORDER AND SAFETY	15,000,000.00	10,000,000.00	45,000,000.00
7032	FIRE PROTECTION SERVICES	15,000,000.00	10,000,000.00	45,000,000.00
70321	Fire Protection Services	15,000,000.00	10,000,000.00	45,000,000.00
704	ECONOMIC AFFAIRS	1,775,742,630.09	2,906,900,000.00	3,156,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	774,390,609.04	482,020,000.00	1,059,900,000.00
70421	Agriculture	745,390,609.04	457,420,000.00	1,009,900,000.00
70422	Forestry	29,000,000.00	24,600,000.00	50,000,000.00
7043	FUEL AND ENERGY	149,000,000.00	145,000,000.00	297,000,000.00
70435	Electricity	149,000,000.00	145,000,000.00	297,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	849,352,021.05	2,271,880,000.00	1,780,000,000.00
70443	Construction	849,352,021.05	2,271,880,000.00	1,780,000,000.00
7046	COMMUNICATION	3,000,000.00	8,000,000.00	20,000,000.00
70461	Communication	3,000,000.00	8,000,000.00	20,000,000.00
705	ENVIRONMENTAL PROTECTION	67,000,000.00	100,000,000.00	124,000,000.00
7051	WASTE MANAGEMENT	67,000,000.00	100,000,000.00	124,000,000.00
70511	Waste Management	67,000,000.00	100,000,000.00	124,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	630,000,000.00	948,500,000.00	1,709,264,170.00
7062	COMMUNITY DEVELOPMENT	10,000,000.00	123,500,000.00	120,264,170.00
70621	Community Development	10,000,000.00	123,500,000.00	120,264,170.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7063	WATER SUPPLY	620,000,000.00	825,000,000.00	1,589,000,000.00
70631	Water Supply	620,000,000.00	825,000,000.00	1,589,000,000.00
707	HEALTH	333,550,627.08	382,600,000.00	804,528,340.00
7074	PUBLIC HEALTH SERVICES	333,550,627.08	382,600,000.00	804,528,340.00
70741	Public Health Services	333,550,627.08	382,600,000.00	804,528,340.00
708	RECREATION, CULTURE AND RELIGION	294,761,278.01	438,770,000.00	899,100,000.00
7082	CULTURAL SERVICES	19,761,278.01	43,770,000.00	39,100,000.00
70821	Cultural Services	19,761,278.01	43,770,000.00	39,100,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	275,000,000.00	395,000,000.00	860,000,000.00
70861	Recreation, Culture and Religion N.E.C.	275,000,000.00	395,000,000.00	860,000,000.00
709	EDUCATION	277,700,917.06	365,211,000.00	657,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	277,700,917.06	365,211,000.00	657,000,000.00
70912	Primary Education	277,700,917.06	365,211,000.00	657,000,000.00
710	SOCIAL PROTECTION	-	-	183,882,414.00
7102	OLD AGE	-	-	183,882,414.00
71021	Old Age	-	-	183,882,414.00

Table 14: Personnel Expenditure by Functional Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>690,280,625.44</i>	<i>467,182,375.00</i>	<i>944,163,992.00</i>
701	GENERAL PUBLIC SERVICES	313,725,173.20	321,221,375.00	400,281,578.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	154,073,354.10	178,161,175.00	219,281,578.00
70111	Executive and Legislative Organs	83,734,442.05	104,901,000.00	149,281,578.00
70112	Financial and Fiscal Affairs	70,338,912.04	73,260,175.00	70,000,000.00
7013	GENERAL SERVICES	159,651,819.10	143,060,200.00	181,000,000.00
70131	General Personnel Services	127,783,404.08	80,505,000.00	80,000,000.00
70132	Overall Planning and Statistical Services	9,000,000.01	27,005,200.00	21,000,000.00
70133	Other General Services	22,868,415.01	35,550,000.00	80,000,000.00
704	ECONOMIC AFFAIRS	140,942,630.09	15,880,000.00	153,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	61,690,609.04	9,000,000.00	83,000,000.00
70421	Agriculture	61,690,609.04	9,000,000.00	83,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	79,252,021.05	6,880,000.00	70,000,000.00
70443	Construction	79,252,021.05	6,880,000.00	70,000,000.00
707	HEALTH	123,450,627.08	9,100,000.00	95,000,000.00
7074	PUBLIC HEALTH SERVICES	123,450,627.08	9,100,000.00	95,000,000.00
70741	Public Health Services	123,450,627.08	9,100,000.00	95,000,000.00
708	RECREATION, CULTURE AND RELIGION	14,661,278.01	35,770,000.00	30,000,000.00
7082	CULTURAL SERVICES	14,661,278.01	35,770,000.00	30,000,000.00
70821	Cultural Services	14,661,278.01	35,770,000.00	30,000,000.00
709	EDUCATION	97,500,917.06	85,211,000.00	82,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	97,500,917.06	85,211,000.00	82,000,000.00
70912	Primary Education	97,500,917.06	85,211,000.00	82,000,000.00
710	SOCIAL PROTECTION	-	-	183,882,414.00
7102	OLD AGE	-	-	183,882,414.00
71021	Old Age	-	-	183,882,414.00

Table 15: Other Recurrent Expenditure by Functional Classification

235115 - TARMUWA 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>855,673,485.00</i>	<i>1,120,980,000.00</i>	<i>1,675,704,403.00</i>
701	GENERAL PUBLIC SERVICES	560,973,485.00	487,760,000.00	760,176,063.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	495,573,485.00	400,800,000.00	630,176,063.00
70111	Executive and Legislative Organs	30,400,000.00	34,100,000.00	75,000,000.00
70112	Financial and Fiscal Affairs	465,173,485.00	366,700,000.00	555,176,063.00
7013	GENERAL SERVICES	65,400,000.00	86,960,000.00	130,000,000.00
70131	General Personnel Services	40,200,000.00	50,000,000.00	80,000,000.00
70132	Overall Planning and Statistical Services	15,100,000.00	17,000,000.00	20,000,000.00
70133	Other General Services	10,100,000.00	19,960,000.00	30,000,000.00
704	ECONOMIC AFFAIRS	109,300,000.00	180,220,000.00	306,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	99,200,000.00	165,220,000.00	276,900,000.00
70421	Agriculture	99,200,000.00	165,220,000.00	276,900,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,100,000.00	15,000,000.00	30,000,000.00
70443	Construction	10,100,000.00	15,000,000.00	30,000,000.00
705	ENVIRONMENTAL PROTECTION	30,000,000.00	50,000,000.00	-
7051	WASTE MANAGEMENT	30,000,000.00	50,000,000.00	-
70511	Waste Management	30,000,000.00	50,000,000.00	-
706	HOUSING AND COMMUNITY AMMENITIES	5,000,000.00	65,000,000.00	100,000,000.00
7062	COMMUNITY DEVELOPMENT	5,000,000.00	65,000,000.00	100,000,000.00
70621	Community Development	5,000,000.00	65,000,000.00	100,000,000.00
707	HEALTH	75,100,000.00	130,000,000.00	184,528,340.00
7074	PUBLIC HEALTH SERVICES	75,100,000.00	130,000,000.00	184,528,340.00
70741	Public Health Services	75,100,000.00	130,000,000.00	184,528,340.00
708	RECREATION, CULTURE AND RELIGION	25,100,000.00	43,000,000.00	79,100,000.00
7082	CULTURAL SERVICES	5,100,000.00	8,000,000.00	9,100,000.00
70821	Cultural Services	5,100,000.00	8,000,000.00	9,100,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	35,000,000.00	70,000,000.00
70861	Recreation, Culture and Religion N.E.C.	20,000,000.00	35,000,000.00	70,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
709	EDUCATION	50,200,000.00	165,000,000.00	245,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	50,200,000.00	165,000,000.00	245,000,000.00
70912	Primary Education	50,200,000.00	165,000,000.00	245,000,000.00

Table 16: Capital Expenditure by Functional Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>3,821,000,000.00</i>	<i>5,566,000,000.00</i>	<i>8,181,528,170.00</i>
701	GENERAL PUBLIC SERVICES	1,098,500,000.00	1,193,200,000.00	2,061,264,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	838,000,000.00	595,500,000.00	765,000,000.00
70112	Financial and Fiscal Affairs	838,000,000.00	595,500,000.00	765,000,000.00
7013	GENERAL SERVICES	260,500,000.00	597,700,000.00	1,296,264,000.00
70131	General Personnel Services	240,000,000.00	580,000,000.00	1,236,264,000.00
70132	Overall Planning and Statistical Services	20,500,000.00	17,700,000.00	60,000,000.00
703	PUBLIC ORDER AND SAFETY	15,000,000.00	10,000,000.00	45,000,000.00
7032	FIRE PROTECTION SERVICES	15,000,000.00	10,000,000.00	45,000,000.00
70321	Fire Protection Services	15,000,000.00	10,000,000.00	45,000,000.00
704	ECONOMIC AFFAIRS	1,525,500,000.00	2,710,800,000.00	2,697,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	613,500,000.00	307,800,000.00	700,000,000.00
70421	Agriculture	584,500,000.00	283,200,000.00	650,000,000.00
70422	Forestry	29,000,000.00	24,600,000.00	50,000,000.00
7043	FUEL AND ENERGY	149,000,000.00	145,000,000.00	297,000,000.00
70435	Electricity	149,000,000.00	145,000,000.00	297,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	760,000,000.00	2,250,000,000.00	1,680,000,000.00
70443	Construction	760,000,000.00	2,250,000,000.00	1,680,000,000.00
7046	COMMUNICATION	3,000,000.00	8,000,000.00	20,000,000.00
70461	Communication	3,000,000.00	8,000,000.00	20,000,000.00
705	ENVIRONMENTAL PROTECTION	37,000,000.00	50,000,000.00	124,000,000.00
7051	WASTE MANAGEMENT	37,000,000.00	50,000,000.00	124,000,000.00
70511	Waste Management	37,000,000.00	50,000,000.00	124,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	625,000,000.00	883,500,000.00	1,609,264,170.00
7062	COMMUNITY DEVELOPMENT	5,000,000.00	58,500,000.00	20,264,170.00
70621	Community Development	5,000,000.00	58,500,000.00	20,264,170.00
7063	WATER SUPPLY	620,000,000.00	825,000,000.00	1,589,000,000.00
70631	Water Supply	620,000,000.00	825,000,000.00	1,589,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
707	HEALTH	135,000,000.00	243,500,000.00	525,000,000.00
7074	PUBLIC HEALTH SERVICES	135,000,000.00	243,500,000.00	525,000,000.00
70741	Public Health Services	135,000,000.00	243,500,000.00	525,000,000.00
708	RECREATION, CULTURE AND RELIGION	255,000,000.00	360,000,000.00	790,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	255,000,000.00	360,000,000.00	790,000,000.00
70861	Recreation, Culture and Religion N.E.C.	255,000,000.00	360,000,000.00	790,000,000.00
709	EDUCATION	130,000,000.00	115,000,000.00	330,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	130,000,000.00	115,000,000.00	330,000,000.00
70912	Primary Education	130,000,000.00	115,000,000.00	330,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235115 - TARMUWA 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	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
2351	YOBE EAST	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
235115	TARMUWA	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
23511501	Babangida	2,051,500,000.00	3,653,500,000.00	3,880,000,000.00
23511506	Koriyel	101,000,000.00	85,000,000.00	267,000,000.00
23511507	Lantaiwa	19,000,000.00	16,100,000.00	30,000,000.00
23511597	Tarmuwa - LG Wide	3,195,454,110.44	3,399,562,375.00	6,624,396,565.00

Table 18: Personnel Expenditure by Location Classification**235115 - TARMUWA 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	690,280,625.44	467,182,375.00	944,163,992.00
2351	YOBE EAST	690,280,625.44	467,182,375.00	944,163,992.00
235115	TARMUWA	690,280,625.44	467,182,375.00	944,163,992.00
23511597	Tarmuwa - LG Wide	690,280,625.44	467,182,375.00	944,163,992.00

Table 19: Other Recurrent Expenditure by Location Classification

235115 - TARMUWA 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	855,673,485.00	1,120,980,000.00	1,675,704,403.00
2351	YOBE EAST	855,673,485.00	1,120,980,000.00	1,675,704,403.00
235115	TARMUWA	855,673,485.00	1,120,980,000.00	1,675,704,403.00
23511597	Tarmuwa - LG Wide	855,673,485.00	1,120,980,000.00	1,675,704,403.00

Table 20: Capital Expenditure by Location Classification

235115 - TARMUWA 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	3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
2351	YOBE EAST	3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
235115	TARMUWA	3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
23511501	Babangida	2,051,500,000.00	3,653,500,000.00	3,880,000,000.00
23511506	Koriyel	101,000,000.00	85,000,000.00	267,000,000.00
23511507	Lantaiwa	19,000,000.00	16,100,000.00	30,000,000.00
23511597	Tarmuwa - LG Wide	1,649,500,000.00	1,811,400,000.00	4,004,528,170.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235115 - TARMUWA 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	5,366,954,110.44	7,154,162,375.00	10,801,396,565.00
01	AGRICULTURE	774,390,609.04	482,020,000.00	1,059,900,000.00
0101	Effective governance of the Agriculture Sector	668,390,609.04	363,620,000.00	718,900,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	668,390,609.04	363,620,000.00	718,900,000.00
0102	Development of the livestock value chain	37,000,000.00	52,300,000.00	131,000,000.00
010203	Poultry, pig, and micro livestock production	20,000,000.00	36,100,000.00	116,000,000.00
010205	Animal Health and Livestock Diseases Management	17,000,000.00	16,200,000.00	15,000,000.00
0103	Enhancement of food production and productivity	30,000,000.00	35,500,000.00	130,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	30,000,000.00	35,500,000.00	130,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	10,000,000.00	6,000,000.00	30,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	10,000,000.00	6,000,000.00	30,000,000.00
0106	Promotion of forest resource conservation and preservation	29,000,000.00	24,600,000.00	50,000,000.00
010601	Forest regeneration and conservation	29,000,000.00	24,600,000.00	50,000,000.00
02	SOCIETAL RE-ORIENTATION	297,761,278.01	446,770,000.00	919,100,000.00
0210	Societal Re-orientation - General	297,761,278.01	446,770,000.00	919,100,000.00
021001	Societal Re-orientation - General	297,761,278.01	446,770,000.00	919,100,000.00
04	HEALTH	333,550,627.08	382,600,000.00	804,528,340.00
0403	Enhancement of the delivery of Essential Package of Health Services	278,550,627.08	264,100,000.00	489,528,340.00
040301	Reproductive, Maternal and Neonatal Health	278,550,627.08	264,100,000.00	489,528,340.00
0405	Provision of adequate and modern health infrastructure for health services	55,000,000.00	118,500,000.00	315,000,000.00
040501	Functional Health Facilities	30,000,000.00	105,000,000.00	280,000,000.00
040503	Facility electrification, water and sanitation	25,000,000.00	13,500,000.00	35,000,000.00
05	EDUCATION	277,700,917.06	365,211,000.00	657,000,000.00
0502	Increase in access, retention, and completion rate at all levels	197,700,917.06	300,211,000.00	557,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	197,700,917.06	300,211,000.00	557,000,000.00
0505	Adequate infrastructure at all levels	80,000,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	80,000,000.00	65,000,000.00	100,000,000.00

235115 - TARMUWA 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	25,000,000.00	133,500,000.00	165,264,170.00
0610	Housing and Urban Development - General	25,000,000.00	133,500,000.00	165,264,170.00
061001	Housing and Urban Development - General	25,000,000.00	133,500,000.00	165,264,170.00
09	ENVIRONMENTAL IMPROVEMENT	67,000,000.00	100,000,000.00	124,000,000.00
0910	Environmental Improvement - General	67,000,000.00	100,000,000.00	124,000,000.00
091001	Environmental Improvement - General	67,000,000.00	100,000,000.00	124,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	620,000,000.00	825,000,000.00	1,589,000,000.00
1010	Water Resources and Rural Deve - General	620,000,000.00	825,000,000.00	1,589,000,000.00
101001	Water Resources and Rural Deve - General	620,000,000.00	825,000,000.00	1,589,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,973,198,658.20	2,002,181,375.00	3,221,721,641.00
1310	Reform of Government and Governance - General	1,973,198,658.20	2,002,181,375.00	3,221,721,641.00
131001	Reform of Government and Governance - General	1,973,198,658.20	2,002,181,375.00	3,221,721,641.00
14	POWER	149,000,000.00	145,000,000.00	297,000,000.00
1410	Power - General	149,000,000.00	145,000,000.00	297,000,000.00
141001	Power - General	149,000,000.00	145,000,000.00	297,000,000.00
17	ROAD	849,352,021.05	2,271,880,000.00	1,780,000,000.00
1710	Road - General	849,352,021.05	2,271,880,000.00	1,780,000,000.00
171001	Road - General	849,352,021.05	2,271,880,000.00	1,780,000,000.00
23	SOCIAL PROTECTION	-	-	183,882,414.00
2305	Social Pensions and Old Age Support	-	-	183,882,414.00
230501	Pensions Payments and Contributions	-	-	85,882,414.00
230502	Gratuity	-	-	98,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235115 - TARMUWA 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	690,280,625.44	467,182,375.00	944,163,992.00
01	AGRICULTURE	61,690,609.04	9,000,000.00	83,000,000.00
0101	Effective governance of the Agriculture Sector	61,690,609.04	9,000,000.00	83,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	61,690,609.04	9,000,000.00	83,000,000.00
02	SOCIETAL RE-ORIENTATION	14,661,278.01	35,770,000.00	30,000,000.00
0210	Societal Re-orientation - General	14,661,278.01	35,770,000.00	30,000,000.00
021001	Societal Re-orientation - General	14,661,278.01	35,770,000.00	30,000,000.00
04	HEALTH	123,450,627.08	9,100,000.00	95,000,000.00
0403	Enhancement of the delivery of Essential Package of Health	123,450,627.08	9,100,000.00	95,000,000.00
040301	Reproductive, Maternal and Neonatal Health	123,450,627.08	9,100,000.00	95,000,000.00
05	EDUCATION	97,500,917.06	85,211,000.00	82,000,000.00
0502	Increase in access, retention, and completion rate at all le	97,500,917.06	85,211,000.00	82,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	97,500,917.06	85,211,000.00	82,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	313,725,173.20	321,221,375.00	400,281,578.00
1310	Reform of Government and Governance - General	313,725,173.20	321,221,375.00	400,281,578.00
131001	Reform of Government and Governance - General	313,725,173.20	321,221,375.00	400,281,578.00
17	ROAD	79,252,021.05	6,880,000.00	70,000,000.00
1710	Road - General	79,252,021.05	6,880,000.00	70,000,000.00
171001	Road - General	79,252,021.05	6,880,000.00	70,000,000.00
23	SOCIAL PROTECTION	-	-	183,882,414.00
2305	Social Pensions and Old Age Support	-	-	183,882,414.00
230501	Pensions Payments and Contributions	-	-	85,882,414.00
230502	Gratuity	-	-	98,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235115 - TARMUWA 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	855,673,485.00	1,120,980,000.00	1,675,704,403.00
01	AGRICULTURE	99,200,000.00	165,220,000.00	276,900,000.00
0101	Effective governance of the Agriculture Sector	59,200,000.00	115,620,000.00	155,900,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	59,200,000.00	115,620,000.00	155,900,000.00
0102	Development of the livestock value chain	10,000,000.00	17,100,000.00	16,000,000.00
010203	Poultry, pig, and micro livestock production	10,000,000.00	17,100,000.00	16,000,000.00
0103	Enhancement of food production and productivity	25,000,000.00	30,000,000.00	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversific	25,000,000.00	30,000,000.00	100,000,000.00
0105	Enhancement of fisheries resources development (aquacu	5,000,000.00	2,500,000.00	5,000,000.00
010501	Commercial aquaculture development (fish production, feed mills	5,000,000.00	2,500,000.00	5,000,000.00
02	SOCIETAL RE-ORIENTATION	25,100,000.00	43,000,000.00	79,100,000.00
0210	Societal Re-orientation - General	25,100,000.00	43,000,000.00	79,100,000.00
021001	Societal Re-orientation - General	25,100,000.00	43,000,000.00	79,100,000.00
04	HEALTH	75,100,000.00	130,000,000.00	184,528,340.00
0403	Enhancement of the delivery of Essential Package of Health	75,100,000.00	130,000,000.00	184,528,340.00
040301	Reproductive, Maternal and Neonatal Health	75,100,000.00	130,000,000.00	184,528,340.00
05	EDUCATION	50,200,000.00	165,000,000.00	245,000,000.00
0502	Increase in access, retention, and completion rate at all le	50,200,000.00	165,000,000.00	245,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	50,200,000.00	165,000,000.00	245,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	5,000,000.00	65,000,000.00	100,000,000.00
0610	Housing and Urban Development - General	5,000,000.00	65,000,000.00	100,000,000.00
061001	Housing and Urban Development - General	5,000,000.00	65,000,000.00	100,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	30,000,000.00	50,000,000.00	-
0910	Environmental Improvement - General	30,000,000.00	50,000,000.00	-
091001	Environmental Improvement - General	30,000,000.00	50,000,000.00	-
13	REFORM OF GOVERNMENT AND GOVERNANCE	560,973,485.00	487,760,000.00	760,176,063.00
1310	Reform of Government and Governance - General	560,973,485.00	487,760,000.00	760,176,063.00
131001	Reform of Government and Governance - General	560,973,485.00	487,760,000.00	760,176,063.00
17	ROAD	10,100,000.00	15,000,000.00	30,000,000.00
1710	Road - General	10,100,000.00	15,000,000.00	30,000,000.00
171001	Road - General	10,100,000.00	15,000,000.00	30,000,000.00

Table 24: Capital Expenditure by Programme Classification

235115 - TARMUWA 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	3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
01	AGRICULTURE	613,500,000.00	307,800,000.00	700,000,000.00
0101	Effective governance of the Agriculture Sector	547,500,000.00	239,000,000.00	480,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	547,500,000.00	239,000,000.00	480,000,000.00
0102	Development of the livestock value chain	27,000,000.00	35,200,000.00	115,000,000.00
010203	Poultry, pig, and micro livestock production	10,000,000.00	19,000,000.00	100,000,000.00
010205	Animal Health and Livestock Diseases Management	17,000,000.00	16,200,000.00	15,000,000.00
0103	Enhancement of food production and productivity	5,000,000.00	5,500,000.00	30,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	5,000,000.00	5,500,000.00	30,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	5,000,000.00	3,500,000.00	25,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	5,000,000.00	3,500,000.00	25,000,000.00
0106	Promotion of forest resource conservation and preservation	29,000,000.00	24,600,000.00	50,000,000.00
010601	Forest regeneration and conservation	29,000,000.00	24,600,000.00	50,000,000.00
02	SOCIETAL RE-ORIENTATION	258,000,000.00	368,000,000.00	810,000,000.00
0210	Societal Re-orientation - General	258,000,000.00	368,000,000.00	810,000,000.00
021001	Societal Re-orientation - General	258,000,000.00	368,000,000.00	810,000,000.00
04	HEALTH	135,000,000.00	243,500,000.00	525,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	80,000,000.00	125,000,000.00	210,000,000.00
040301	Reproductive, Maternal and Neonatal Health	80,000,000.00	125,000,000.00	210,000,000.00
0405	Provision of adequate and modern health infrastructure for health services	55,000,000.00	118,500,000.00	315,000,000.00
040501	Functional Health Facilities	30,000,000.00	105,000,000.00	280,000,000.00
040503	Facility electrification, water and sanitation	25,000,000.00	13,500,000.00	35,000,000.00
05	EDUCATION	130,000,000.00	115,000,000.00	330,000,000.00
0502	Increase in access, retention, and completion rate at all levels	50,000,000.00	50,000,000.00	230,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	50,000,000.00	50,000,000.00	230,000,000.00
0505	Adequate infrastructure at all levels	80,000,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	80,000,000.00	65,000,000.00	100,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	20,000,000.00	68,500,000.00	65,264,170.00
0610	Housing and Urban Development - General	20,000,000.00	68,500,000.00	65,264,170.00
061001	Housing and Urban Development - General	20,000,000.00	68,500,000.00	65,264,170.00

235115 - TARMUWA Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
09	ENVIRONMENTAL IMPROVEMENT	37,000,000.00	50,000,000.00	124,000,000.00
0910	Environmental Improvement - General	37,000,000.00	50,000,000.00	124,000,000.00
091001	Environmental Improvement - General	37,000,000.00	50,000,000.00	124,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	620,000,000.00	825,000,000.00	1,589,000,000.00
1010	Water Resources and Rural Deve - General	620,000,000.00	825,000,000.00	1,589,000,000.00
101001	Water Resources and Rural Deve - General	620,000,000.00	825,000,000.00	1,589,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,098,500,000.00	1,193,200,000.00	2,061,264,000.00
1310	Reform of Government and Governance - General	1,098,500,000.00	1,193,200,000.00	2,061,264,000.00
131001	Reform of Government and Governance - General	1,098,500,000.00	1,193,200,000.00	2,061,264,000.00
14	POWER	149,000,000.00	145,000,000.00	297,000,000.00
1410	Power - General	149,000,000.00	145,000,000.00	297,000,000.00
141001	Power - General	149,000,000.00	145,000,000.00	297,000,000.00
17	ROAD	760,000,000.00	2,250,000,000.00	1,680,000,000.00
1710	Road - General	760,000,000.00	2,250,000,000.00	1,680,000,000.00
171001	Road - General	760,000,000.00	2,250,000,000.00	1,680,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235115 - TARMUWA 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						3,821,000,000.00	5,566,000,000.00	8,181,528,170.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23511597 - Tarmuwa - LG Wide	-	-	60,000,000.00
purchase of 3no vehicle for the Council, DPM, and HGA	13 - REFORM OF	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23511597 - Tarmuwa - LG Wide	70,000,000.00	80,000,000.00	100,000,000.00
purchase of security working tools and equipments	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23511597 - Tarmuwa - LG Wide	20,000,000.00	50,000,000.00	100,000,000.00
Construction of Traditional Rulers Chambers and other Activities of the Council	13 - REFORM OF	012500100200 - General Administration Unit	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23511501 - Babangida	-	-	300,000,000.00
Construction of Mosque at Bula Billin B/Gida & 3 other communities within the LG	13 - REFORM OF	012500100200 - General Administration Unit	23020118 - Construction/ Provision of Infrastr	70131 - General Personnel Services	23511501 - Babangida	100,000,000.00	200,000,000.00	200,000,000.00
Wall fencing of yards in 3 communities within the LG	13 - REFORM OF	012500100200 - General Administration Unit	23020135 - Construction/ Provision of Perime	70131 - General Personnel Services	23511597 - Tarmuwa - LG Wide	-	-	150,000,000.00
Renovation of Lodge Snr. Staff quarters, interlocking of chairman's official residence & L	13 - REFORM OF	012500100200 - General Administration Unit	23030101 - Rehabilitation/ Repairs of Reside	70131 - General Personnel Services	23511597 - Tarmuwa - LG Wide	50,000,000.00	250,000,000.00	326,264,000.00
Purchases of Motorcycle to Information Officer	02 - SOCIETAL RE	012500100600 - Information Unit	23010104 - Purchase of Motor Cycles	70461 - Communication	23511597 - Tarmuwa - LG Wide	-	-	5,000,000.00
Purchases of information Van with Complete Assoceries	02 - SOCIETAL RE	012500100600 - Information Unit	23010106 - Purchase of Vans	70461 - Communication	23511597 - Tarmuwa - LG Wide	2,000,000.00	5,000,000.00	10,000,000.00
Information gadgets	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23511597 - Tarmuwa - LG Wide	1,000,000.00	3,000,000.00	-
provision of youth & view centers	02 - SOCIETAL RE	012500100600 - Information Unit	23020132 - Construction/ Provision of Skill/VI	70461 - Communication	23511597 - Tarmuwa - LG Wide	-	-	5,000,000.00
Purchase of supports and gaming equipment	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming Eq	70861 - Recreation, Culture and Religion	23511597 - Tarmuwa - LG Wide	5,000,000.00	10,000,000.00	20,000,000.00
constructions of mini stadium at B/gida	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23020112 - Construction/ Provision of Sportin	70861 - Recreation, Culture and Religion	23511501 - Babangida	250,000,000.00	350,000,000.00	770,000,000.00
provision of furniture equipments to head unit	06 - HOUSING AN	012500101000 - Community Development Unit	23010112 - Purchase of Office Furniture and	70621 - Community Development	23511597 - Tarmuwa - LG Wide	-	50,000,000.00	10,000,000.00
Purchase of computer & accessories to Head unit	06 - HOUSING AN	012500101000 - Community Development Unit	23010113 - Purchase of Computers and Acces	70621 - Community Development	23511597 - Tarmuwa - LG Wide	5,000,000.00	8,500,000.00	10,264,170.00
provision of farm tools and agric equipments and Purchase of 1 new tractors and power	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	140,500,000.00	139,000,000.00	310,000,000.00
const. and provision of water ways	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23020116 - Construction/ Provision of Water	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	407,000,000.00	100,000,000.00	170,000,000.00
Establishment & dev. of orchard, B/gida 2500 polythelene bags	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23511501 - Babangida	10,000,000.00	8,500,000.00	20,000,000.00
establishment of shelter belt at Kanyari/Lantaiva. support to tree planting campaign	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23511507 - Lantaiva	19,000,000.00	16,100,000.00	30,000,000.00
construction of veterinary clinic at Babangida	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010122 - Purchase of Health / Medical Equi	70421 - Agriculture	23511501 - Babangida	5,000,000.00	15,000,000.00	50,000,000.00
purchase of 50 sets of ox-team & accessories	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	5,000,000.00	4,000,000.00	50,000,000.00
Rehabilitation of veterinary clinics	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23030105 - Rehabilitation/ Repairs of Hospit	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	17,000,000.00	16,200,000.00	15,000,000.00
Construction of fish pond at B/gida, Jumbam, Mandada	01 - AGRICULTURE	021500200200 - Fisheries Development	23020137 - Construction/ Provision of Fish Pd	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	5,000,000.00	3,500,000.00	25,000,000.00
Support to cottage, soap pomade making and equipments	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010129 - Purchase of Industrial Equipment	70421 - Agriculture	23511597 - Tarmuwa - LG Wide	5,000,000.00	5,500,000.00	30,000,000.00
Purchase of Motor vehicle to revenue supervisor	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010104 - Purchase of Motor Cycles	70112 - Financial and Fiscal Affairs	23511597 - Tarmuwa - LG Wide	5,000,000.00	10,000,000.00	5,000,000.00
406 Peugeot official vehicle to Treasurer	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23511597 - Tarmuwa - LG Wide	20,000,000.00	5,000,000.00	20,000,000.00
purchase of 4 No.s of Sharon Bus Mass Transit . construction of standard New Market at	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23511597 - Tarmuwa - LG Wide	110,000,000.00	10,500,000.00	80,000,000.00
construction of standard New Market at B/Gida & Renovation of Market stall and lock up	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Market	70112 - Financial and Fiscal Affairs	23511501 - Babangida	703,000,000.00	570,000,000.00	660,000,000.00
Complishing of Road and drainage at Babangida	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23511501 - Babangida	660,000,000.00	1,050,000,000.00	1,120,000,000.00
purchase of fire fighting equipments	06 - HOUSING AN	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23511597 - Tarmuwa - LG Wide	11,500,000.00	5,000,000.00	10,000,000.00
drilling of borehole at fire office premises and Dam	06 - HOUSING AN	023400100500 - Fire Service Unit	23020105 - Construction/ Provision of Water	70321 - Fire Protection Services	23511501 - Babangida	-	-	25,000,000.00
renovation of fire service office at B/gida	06 - HOUSING AN	023400100500 - Fire Service Unit	23030109 - Rehabilitation/ Repairs of Fire Fd	70321 - Fire Protection Services	23511501 - Babangida	3,500,000.00	5,000,000.00	10,000,000.00
Land compensation for Mafa new settlement at B/Gida and market	17 - ROAD	023400100600 - Town Country Planning Unit	23010111 - Purchase / Acquisition of Land	70443 - Construction	23511501 - Babangida	100,000,000.00	1,200,000,000.00	460,000,000.00
purchase of surveying equipment such as GIS	17 - ROAD	023400100600 - Town Country Planning Unit	23010133 - Purchase of Surveying Equipment	70443 - Construction	23511597 - Tarmuwa - LG Wide	-	-	100,000,000.00
Purchase of 3 No.s of Transformers to B/gida town	14 - POWER	023400200100 - Rural Electrification	23010142 - Purchase of Electrical/Electronics	70435 - Electricity	23511501 - Babangida	128,000,000.00	125,000,000.00	130,000,000.00
extension of electricity from B/gida to Koriyei & Street light to 10 political wards of LGA	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23511506 - Koriyei	21,000,000.00	20,000,000.00	167,000,000.00
purchase of 10 Nos. 30KVA generator and 10nos Lister Generator with accessories	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010119 - Purchase of Power Generating Se	70631 - Water Supply	23511597 - Tarmuwa - LG Wide	20,000,000.00	10,000,000.00	400,000,000.00
Procurement of working tools and equipment for borehole maintenance	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010147 - Purchase of Spare Parts/Tools	70631 - Water Supply	23511597 - Tarmuwa - LG Wide	137,000,000.00	250,000,000.00	124,000,000.00
provision and construction of wash offices at LG Secretariat	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020101 - Construction/ Provision of Office	70631 - Water Supply	23511501 - Babangida	10,000,000.00	5,000,000.00	15,000,000.00
construction of 20 solar Borehole, 50 Hand Pumps, purchase of Boreholes accessories, re	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23511597 - Tarmuwa - LG Wide	433,000,000.00	545,000,000.00	1,020,000,000.00
construction of flush toilet at public places	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020128 - Construction/ Provision of Other	70631 - Water Supply	23511597 - Tarmuwa - LG Wide	10,000,000.00	10,000,000.00	15,000,000.00
support to WASH activities	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Cot	70631 - Water Supply	23511597 - Tarmuwa - LG Wide	10,000,000.00	5,000,000.00	15,000,000.00
Purchase of 1no Toyota Zongol	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23010105 - Purchase of Motor Vehicles	70511 - Waste Management	23511597 - Tarmuwa - LG Wide	-	-	20,000,000.00
construction of traneage at B/Gida township	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23020133 - Construction/ Provision of Draina	70511 - Waste Management	23511501 - Babangida	37,000,000.00	50,000,000.00	-
Erosion & Flood Control	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23040102 - Erosion & Flood Control	70511 - Waste Management	23511597 - Tarmuwa - LG Wide	-	-	104,000,000.00
purchase of official vehicle for the Head of Budget	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23511597 - Tarmuwa - LG Wide	7,000,000.00	5,000,000.00	20,000,000.00
purchase of office furnitures and equipments	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23511597 - Tarmuwa - LG Wide	8,000,000.00	5,000,000.00	30,000,000.00
provision of computer and accessories	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010113 - Purchase of Computers and Acces	70132 - Overall Planning and Statistical	23511597 - Tarmuwa - LG Wide	5,000,000.00	7,500,000.00	10,000,000.00
0	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010114 - Purchase of Computer Printers	70132 - Overall Planning and Statistical	23511597 - Tarmuwa - LG Wide	500,000.00	200,000.00	-
Pur. of Motor Vehicle to E.S for Utility	05 - EDUCATION	051700100100 - Department of Education	23010105 - Purchase of Motor Vehicles	70912 - Primary Education	23511597 - Tarmuwa - LG Wide	15,000,000.00	10,000,000.00	20,000,000.00
Construction of new office complex for LEA	05 - EDUCATION	051700100100 - Department of Education	23020101 - Construction/ Provision of Office	70912 - Primary Education	23511597 - Tarmuwa - LG Wide	35,000,000.00	40,000,000.00	210,000,000.00
renovation of primary school at Koriyei (3 class room)	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23511506 - Koriyei	80,000,000.00	65,000,000.00	100,000,000.00
Purchase of 2 Toyota Zongol to Local Immunisation Officer	04 - HEALTH	052100100100 - Department of Health Care	23010105 - Purchase of Motor Vehicles	70741 - Public Health Services	23511597 - Tarmuwa - LG Wide	15,000,000.00	20,000,000.00	40,000,000.00
purchase of computer & accessories	04 - HEALTH	052100100100 - Department of Health Care	23010113 - Purchase of Computers and Acces	70741 - Public Health Services	23511597 - Tarmuwa - LG Wide	5,000,000.00	10,000,000.00	15,000,000.00
Purchase of 1no Ambulance, and repairs of 2no ambulance	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23511597 - Tarmuwa - LG Wide	15,000,000.00	20,000,000.00	35,000,000.00
purchase of deep freezer to cool chain unit	04 - HEALTH	052100100100 - Department of Health Care	23010142 - Purchase of Electrical/Electronics	70741 - Public Health Services	23511597 - Tarmuwa - LG Wide	25,000,000.00	13,500,000.00	35,000,000.00
rehabilitation of health centres & dispensaries across the LGA, Upgrading of dispensar	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23511597 - Tarmuwa - LG Wide	30,000,000.00	105,000,000.00	280,000,000.00
renovation of PHCC office building at Babangida	04 - HEALTH	052100100100 - Department of Health Care	23030121 - Rehabilitation/ Repairs of Office	70741 - Public Health Services	23511501 - Babangida	45,000,000.00	75,000,000.00	120,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235115 - TARMUWA 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	423,502,217.06	474,561,974.00	719,738,262.00
050000000000	SOCIAL	423,502,217.06	474,561,974.00	719,738,262.00
051700000000	DEPARTMENT OF EDUCATION	423,502,217.06	474,561,974.00	719,738,262.00
051700100100	Department of Education	423,502,217.06	474,561,974.00	719,738,262.00

Table 27: Basic Education Expenditure by Economic Classification

235115 - TARMUWA 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	423,502,217.06	474,561,974.00	719,738,262.00
2	EXPENDITURES	423,502,217.06	474,561,974.00	719,738,262.00
21	PERSONNEL COSTS	243,302,217.06	194,561,974.00	144,738,262.00
2101	SALARY	243,302,217.06	194,561,974.00	144,738,262.00
210101	SALARIES AND WAGES	243,302,217.06	194,561,974.00	144,738,262.00
21010101	Consolidated Salary	243,302,217.06	194,561,974.00	144,738,262.00
22	OTHER RECURRENT COSTS	50,200,000.00	165,000,000.00	245,000,000.00
2202	OVERHEAD COSTS	46,200,000.00	162,500,000.00	233,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,300,000.00	3,000,000.00	3,900,000.00
22020101	Local Transport & Traveling - Training	1,300,000.00	3,000,000.00	3,900,000.00
220202	UTILITIES - GENERAL	600,000.00	1,000,000.00	1,800,000.00
22020202	Telephone Charges	500,000.00	1,000,000.00	1,500,000.00
22020211	Other Utility Charges	100,000.00	-	300,000.00
220203	MATERIALS & SUPPLIES- GENERAL	1,300,000.00	2,000,000.00	3,750,000.00
22020301	Office Stationaries/Computer Consumables	600,000.00	1,000,000.00	1,800,000.00
22020305	Printing of Non-Security Documents	700,000.00	1,000,000.00	1,950,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	2,000,000.00	3,600,000.00
22020402	Maintenance of Office Furniture	600,000.00	1,000,000.00	1,650,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	1,000,000.00	1,950,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	200,000.00	1,000,000.00	600,000.00
22020501	Local Training	200,000.00	1,000,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	700,000.00	1,500,000.00	2,100,000.00
22020701	Financial Consulting	200,000.00	500,000.00	600,000.00
22020706	Surveying Services	500,000.00	1,000,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	-	300,000.00
22020901	Bank Charges (other than Interest)	100,000.00	-	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,700,000.00	152,000,000.00	216,950,000.00
22021001	Refreshment & Meals	400,000.00	1,000,000.00	1,050,000.00
22021007	Welfare Packages	300,000.00	1,000,000.00	900,000.00
22021017	Tuition, Registration & Exam Fees	40,000,000.00	150,000,000.00	215,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	4,000,000.00	2,500,000.00	12,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	4,000,000.00	2,500,000.00	12,000,000.00
22040101	Grants to Other Governments	4,000,000.00	2,500,000.00	12,000,000.00
23	CAPITAL EXPENDITURES	130,000,000.00	115,000,000.00	330,000,000.00
2301	FIXED ASSET PURCHASED	15,000,000.00	10,000,000.00	20,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	15,000,000.00	10,000,000.00	20,000,000.00
23010105	Purchase of Motor Vehicles	15,000,000.00	10,000,000.00	20,000,000.00
2302	CONSTRUCTION/ PROVISION	35,000,000.00	40,000,000.00	210,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	35,000,000.00	40,000,000.00	210,000,000.00
23020101	Construction/ Provision of Office Buildings	35,000,000.00	40,000,000.00	210,000,000.00
2303	REHABILITATION/ REPAIRS	80,000,000.00	65,000,000.00	100,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	80,000,000.00	65,000,000.00	100,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	80,000,000.00	65,000,000.00	100,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>423,502,217.06</i>	<i>474,561,974.00</i>	<i>719,738,262.00</i>
709	EDUCATION	423,502,217.06	474,561,974.00	719,738,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	423,502,217.06	474,561,974.00	719,738,262.00
70912	Primary Education	423,502,217.06	474,561,974.00	719,738,262.00

Table 29: Basic Education Expenditure by Programme Classification

235115 - TARMUWA Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>277,700,917.06</i>	<i>365,211,000.00</i>	<i>657,000,000.00</i>
05	EDUCATION	277,700,917.06	365,211,000.00	657,000,000.00
0502	Increase in access, retention, and completion ra	197,700,917.06	300,211,000.00	557,000,000.00
050201	Early Childhood Care, Development and Education (EC	197,700,917.06	300,211,000.00	557,000,000.00
0505	Adequate infrastructure at all levels	80,000,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	80,000,000.00	65,000,000.00	100,000,000.00

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

235115 - TARMUWA 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
	<i>Total Expenditure</i>	<i>144,738,262.00</i>	<i>233,000,000.00</i>	<i>12,000,000.00</i>	<i>389,738,262.00</i>	<i>330,000,000.00</i>	<i>719,738,262.00</i>
050000000000	SOCIAL	144,738,262.00	233,000,000.00	12,000,000.00	389,738,262.00	330,000,000.00	719,738,262.00
051700000000	DEPARTMENT OF EDUCATIO	144,738,262.00	233,000,000.00	12,000,000.00	389,738,262.00	330,000,000.00	719,738,262.00
051700100100	Department of Education	144,738,262.00	233,000,000.00	12,000,000.00	389,738,262.00	330,000,000.00	719,738,262.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235115 - TARMUWA 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	333,550,627.08	382,600,000.00	804,528,340.00
050000000000	SOCIAL	333,550,627.08	382,600,000.00	804,528,340.00
052100000000	DEPARTMENT OF HEALTH CARE	333,550,627.08	382,600,000.00	804,528,340.00
052100100100	Department of Health Care	333,550,627.08	382,600,000.00	804,528,340.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235115 - TARMUWA 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	333,550,627.08	382,600,000.00	804,528,340.00
2	EXPENDITURES	333,550,627.08	382,600,000.00	804,528,340.00
21	PERSONNEL COSTS	123,450,627.08	9,100,000.00	95,000,000.00
2101	SALARY	123,450,627.08	9,100,000.00	95,000,000.00
210101	SALARIES AND WAGES	123,450,627.08	9,100,000.00	95,000,000.00
21010101	Consolidated Salary	123,450,627.08	9,100,000.00	95,000,000.00
22	OTHER RECURRENT COSTS	75,100,000.00	130,000,000.00	184,528,340.00
2202	OVERHEAD COSTS	73,100,000.00	127,500,000.00	178,528,340.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	1,000,000.00	1,500,000.00
22020101	Local Transport & Traveling - Training	500,000.00	1,000,000.00	1,500,000.00
220202	UTILITIES - GENERAL	300,000.00	-	750,000.00
22020202	Telephone Charges	100,000.00	-	300,000.00
22020211	Other Utility Charges	200,000.00	-	450,000.00
220203	MATERIALS & SUPPLIES- GENERAL	22,600,000.00	19,500,000.00	37,800,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	2,000,000.00	3,600,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	2,500,000.00	4,200,000.00
22020307	Drugs/Laboratory/Medical Supplies	20,000,000.00	15,000,000.00	30,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,400,000.00	1,500,000.00	4,200,000.00
22020402	Maintenance of Office Furniture	400,000.00	-	1,200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	1,500,000.00	3,000,000.00

235115 - TARMUWA Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	1,500,000.00	2,500,000.00	4,500,000.00
22020501	Local Training	1,500,000.00	2,500,000.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	600,000.00	1,000,000.00	1,800,000.00
22020701	Financial Consulting	100,000.00	-	300,000.00
22020706	Surveying Services	500,000.00	1,000,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	-	300,000.00
22020901	Bank Charges (other than Interest)	100,000.00	-	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	46,100,000.00	102,000,000.00	127,678,340.00
22021001	Refreshment & Meals	500,000.00	1,000,000.00	1,500,000.00
22021004	Medical Expenses-Local	45,000,000.00	100,000,000.00	124,528,340.00
22021007	Welfare Packages	600,000.00	1,000,000.00	1,650,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,000,000.00	2,500,000.00	6,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	2,000,000.00	2,500,000.00	6,000,000.00
22040101	Grants to Other Governments	2,000,000.00	2,500,000.00	6,000,000.00
23	CAPITAL EXPENDITURES	135,000,000.00	243,500,000.00	525,000,000.00
2301	FIXED ASSET PURCHASED	60,000,000.00	63,500,000.00	125,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	60,000,000.00	63,500,000.00	125,000,000.00
23010105	Purchase of Motor Vehicles	15,000,000.00	20,000,000.00	40,000,000.00
23010113	Purchase of Computers and Accessories	5,000,000.00	10,000,000.00	15,000,000.00
23010139	Purchase of Ambulance	15,000,000.00	20,000,000.00	35,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	25,000,000.00	13,500,000.00	35,000,000.00
2303	REHABILITATION/ REPAIRS	75,000,000.00	180,000,000.00	400,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	75,000,000.00	180,000,000.00	400,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	30,000,000.00	105,000,000.00	280,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	45,000,000.00	75,000,000.00	120,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235115 - TARMUWA 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	333,550,627.08	382,600,000.00	804,528,340.00
707	HEALTH	333,550,627.08	382,600,000.00	804,528,340.00
7074	PUBLIC HEALTH SERVICES	333,550,627.08	382,600,000.00	804,528,340.00
70741	Public Health Services	333,550,627.08	382,600,000.00	804,528,340.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235115 - TARMUWA 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	333,550,627.08	382,600,000.00	804,528,340.00
04	HEALTH	333,550,627.08	382,600,000.00	804,528,340.00
0403	Enhancement of the delivery of Essential Packag	278,550,627.08	264,100,000.00	489,528,340.00
040301	Reproductive, Maternal and Neonatal Health	278,550,627.08	264,100,000.00	489,528,340.00
0405	Provision of adequate and modern health infras	55,000,000.00	118,500,000.00	315,000,000.00
040501	Functional Health Facilities	30,000,000.00	105,000,000.00	280,000,000.00
040503	Facility electrification, water and sanitation	25,000,000.00	13,500,000.00	35,000,000.00

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

235115 - TARMUWA 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	95,000,000.00	178,528,340.00	6,000,000.00	279,528,340.00	525,000,000.00	804,528,340.00
050000000000	SOCIAL	95,000,000.00	178,528,340.00	6,000,000.00	279,528,340.00	525,000,000.00	804,528,340.00
052100000000	DEPARTMENT OF HEALTH CA	95,000,000.00	178,528,340.00	6,000,000.00	279,528,340.00	525,000,000.00	804,528,340.00
052100100100	Department of Health Care	95,000,000.00	178,528,340.00	6,000,000.00	279,528,340.00	525,000,000.00	804,528,340.00