



Yunusari Local Government, Yobe State

YUNUSARI LOCAL GOVERNMENT 2026 APPROVED BUDGET

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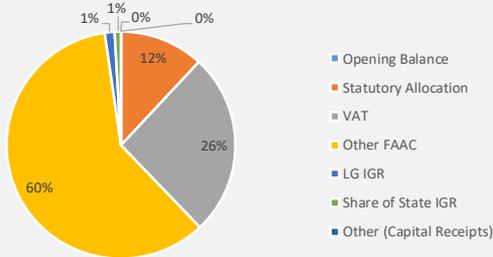
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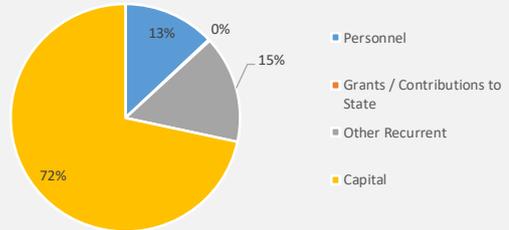
1 Budget Overview

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

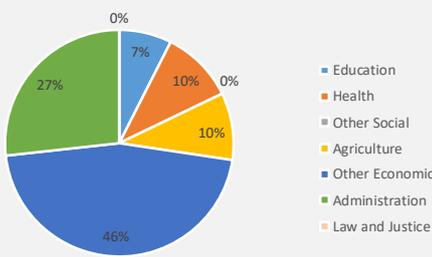
Where is the Money coming from?



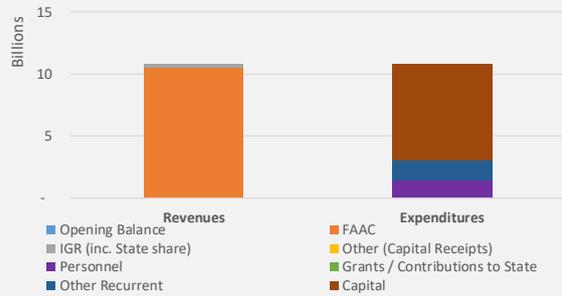
What is the Money being spent On?



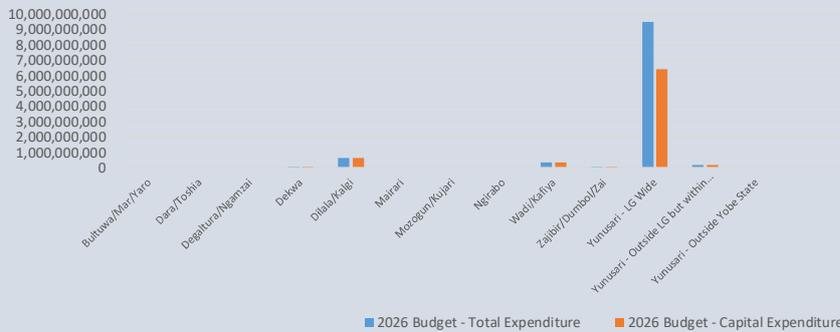
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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



Table 1: Budget Overview

Yobe State - YUNUSARI Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		1,283,926,355.00	
VAT		2,790,855,753.00	
Other FAAC		6,431,050,530.00	
LG IGR		150,000,000.00	
Share of State IGR		93,117,996.00	
Other (Capital Receipts)		-	
Total Revenue		10,748,950,634.00	
Expenditure by Economic		2026 Budget	
Personnel		1,393,929,800.00	
Grants / Contributions to State		22,050,000.00	
Other Recurrent		1,635,598,149.00	
Capital		7,697,372,685.00	
Total Expenditure		10,748,950,634.00	
Expenditure by Sector		2026 Budget	
Education		798,000,000.00	
Health		1,117,458,140.00	
Other Social		-	
Agriculture		1,028,900,000.00	
Other Economic		4,928,569,872.00	
Administration		2,876,022,622.00	
Law and Justice		-	
Total Expenditure		10,748,950,634.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
Drilling of Borehole & H/P and accessories reactivation of Borehole reticulation of pip		2,170,000,000.00	
Construction of Stadium 600mm at Yun		654,594,282.00	
Construction of 2km for road & 4km drainage at Kalgi Counter Park, funded by the M		574,000,000.00	
Construction/Rehabilitation of Graveyard and Mosque across LGA		400,000,000.00	
Construction of Mini Secretariat at Bukarti		360,000,000.00	
Purchase of 3 new tractors & Provision of aric tools & equits e.g irrigation water pump		345,000,000.00	
Renovation of PHDG official building atbukarti & Yunusari, Rehabilitation of health ce		335,000,000.00	
Purchase of Council Bus, DPM & LGA Official vehicles		200,000,000.00	
Renovation of market stalls and lock-up stalls & shops. Cost. of Shopping Complex @		200,000,000.00	
Purchase office furniture and equipment to Mini Secretariat		180,000,000.00	
<i>Other Capital Projects</i>		2,278,778,403.00	
Total		7,697,372,685.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Bultuwa/Mar/Yaro		-	-
Dara/Toshia		-	-
Degaltura/Ngamzai		-	-
Dekwa		50,000,000.00	50,000,000.00
Dilala/Kalgi		619,000,000.00	619,000,000.00
Mairari		-	-
Mozogun/Kujari		-	-
Ngirabo		-	-
Wadi/Kafiya		360,000,000.00	360,000,000.00
Zajibir/Dumbol/Zai		80,000,000.00	80,000,000.00
Yunusari - LG Wide		9,469,950,634.00	6,418,372,685.00
Yunusari - Outside LG but within Yob		170,000,000.00	170,000,000.00
Yunusari - Outside Yobe State		-	-
Total		10,748,950,634.00	7,697,372,685.00

Table 2 Summary Revenue and Expenditure

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Summary

tem	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,173,405,214.51	3,095,039,000.00	10,748,950,634.00
11 - GOVERNMENT SHARE OF FAAC	5,054,505,214.51	3,005,500,000.00	10,598,950,634.00
12 - INDEPENDENT REVENUE	118,900,000.00	89,539,000.00	150,000,000.00
Recurrent Expenditure	2,235,531,605.49	2,090,990,000.00	3,051,577,949.00
21 - PERSONNEL COSTS	1,036,517,272.76	782,000,000.00	1,393,929,800.00
22 - OTHER RECURRENT COSTS	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
Transfer to Capital Account	2,937,873,609.03	1,004,049,000.00	7,697,372,685.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
Total Revenue (including OB)	5,173,405,214.51	3,095,039,000.00	10,748,950,634.00
Total Expenditure	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00

Table 3 Expenditure by MDA by Main Economic Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Original Budget : Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,393,929,800.00	1,657,648,149.00	3,051,577,949.00	7,697,372,685.00	10,748,950,634.00
01000000000	ADMINISTRATION SECTOR	477,000,000.00	553,900,000.00	1,030,900,000.00	1,845,122,622.00	2,876,022,622.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	107,000,000.00	45,000,000.00	152,000,000.00	-	152,000,000.00
011100100100	Office of the Chairman	107,000,000.00	45,000,000.00	152,000,000.00	-	152,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	95,000,000.00	30,000,000.00	125,000,000.00	-	125,000,000.00
011200100100	The Council	95,000,000.00	30,000,000.00	125,000,000.00	-	125,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	170,000,000.00	450,250,000.00	620,250,000.00	1,845,122,622.00	2,465,372,622.00
012500100100	Director of Personnel Management	105,000,000.00	30,000,000.00	135,000,000.00	60,000,000.00	195,000,000.00
012500100200	General Administration Unit	-	50,000,000.00	50,000,000.00	1,080,264,170.00	1,130,264,170.00
012500100600	Information Unit	-	20,000,000.00	20,000,000.00	20,000,000.00	40,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	190,000,000.00	190,000,000.00	654,594,282.00	844,594,282.00
012500100900	Traditional Rulers Unit	65,000,000.00	10,250,000.00	75,250,000.00	-	75,250,000.00
012500101000	Community Development Unit	-	150,000,000.00	150,000,000.00	30,264,170.00	180,264,170.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	105,000,000.00	28,650,000.00	133,650,000.00	-	133,650,000.00
016100100100	Secretary to the Local Government	105,000,000.00	28,650,000.00	133,650,000.00	-	133,650,000.00
02000000000	ECONOMIC SECTOR	591,000,000.00	634,219,809.00	1,225,219,809.00	4,732,250,063.00	5,957,469,872.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	147,000,000.00	151,900,000.00	298,900,000.00	730,000,000.00	1,028,900,000.00
021500100100	Department of Agriculture & Natural Resources	147,000,000.00	85,900,000.00	232,900,000.00	345,000,000.00	577,900,000.00
021500100200	Forestry Development Unit	-	-	-	65,000,000.00	65,000,000.00
021500200100	Livestock & Veterinary	-	11,000,000.00	11,000,000.00	220,000,000.00	231,000,000.00
021500300400	Home Economic and Manufacturing	-	55,000,000.00	55,000,000.00	100,000,000.00	155,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	309,000,000.00	420,319,809.00	729,319,809.00	436,250,063.00	1,165,569,872.00
022000100100	Department of Finance & Supplies	309,000,000.00	420,319,809.00	729,319,809.00	436,250,063.00	1,165,569,872.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	50,000,000.00	22,000,000.00	72,000,000.00	265,000,000.00	337,000,000.00
023800100100	Budget, Planning, Research and Statistics	50,000,000.00	22,000,000.00	72,000,000.00	265,000,000.00	337,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	85,000,000.00	40,000,000.00	125,000,000.00	3,301,000,000.00	3,426,000,000.00
023400100100	Department of Works	85,000,000.00	30,000,000.00	115,000,000.00	574,000,000.00	689,000,000.00
023400100500	Fire Service Unit	-	10,000,000.00	10,000,000.00	30,000,000.00	40,000,000.00
023400100600	Town Country Planning Unit	-	-	-	130,000,000.00	130,000,000.00
023400200100	Rural Electrification	-	-	-	217,000,000.00	217,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	2,220,000,000.00	2,220,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	130,000,000.00	130,000,000.00

235116 - YUNUSARI 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	325,929,800.00	469,528,340.00	795,458,140.00	1,120,000,000.00	1,915,458,140.00
05170000000	DEPARTMENT OF EDUCATION	148,000,000.00	80,000,000.00	228,000,000.00	570,000,000.00	798,000,000.00
051700100100	Department of Education	148,000,000.00	80,000,000.00	228,000,000.00	570,000,000.00	798,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	177,929,800.00	389,528,340.00	567,458,140.00	550,000,000.00	1,117,458,140.00
052100100100	Department of Health Care	177,929,800.00	389,528,340.00	567,458,140.00	550,000,000.00	1,117,458,140.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235116 - YUNUSARI 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>5,173,405,214.51</i>	<i>3,095,039,000.00</i>	<i>10,748,950,634.00</i>
01000000000	ADMINISTRATION SECTOR	13,700,000.00	4,950,000.00	7,500,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	13,700,000.00	4,950,000.00	7,500,000.00
012500100100	Director of Personnel Management	13,700,000.00	4,950,000.00	7,500,000.00
02000000000	ECONOMIC SECTOR	5,156,905,214.51	3,089,320,000.00	10,740,450,634.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	19,400,000.00	14,270,000.00	23,500,000.00
021500100100	Department of Agriculture & Natural Resources	19,400,000.00	14,270,000.00	23,500,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,127,405,214.51	3,067,050,000.00	10,704,950,634.00
022000100100	Department of Finance & Supplies	5,127,405,214.51	3,067,050,000.00	10,704,950,634.00
02340000000	DEPARTMENT OF WORKS & HOUSING	10,100,000.00	8,000,000.00	12,000,000.00
023400100100	Department of Works	10,100,000.00	8,000,000.00	12,000,000.00
05000000000	SOCIAL SECTOR	2,800,000.00	769,000.00	1,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	2,800,000.00	769,000.00	1,000,000.00
052100100100	Department of Health Care	2,800,000.00	769,000.00	1,000,000.00

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235116 - YUNUSARI 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	5,173,405,214.51	3,095,039,000.00	10,748,950,634.00
11	GOVERNMENT SHARE OF FAAC	5,054,505,214.51	3,005,500,000.00	10,598,950,634.00
1101	GOVERNMENT SHARE OF FAAC	5,054,505,214.51	3,005,500,000.00	10,598,950,634.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,351,301,394.08	950,000,000.00	1,377,044,351.00
11010101	Statutory Allocation	1,252,901,292.56	878,000,000.00	1,283,926,355.00
11010105	Receipt of Share of State IGR	98,400,101.52	72,000,000.00	93,117,996.00
110102	GOVERNMENT SHARE OF VAT	1,950,402,012.15	1,050,000,000.00	2,790,855,753.00
11010201	Share of VAT	1,950,402,012.15	1,050,000,000.00	2,790,855,753.00
110103	OTHER FAAC REVENUES	1,752,801,808.29	1,005,500,000.00	6,431,050,530.00
11010302	Excess Non-Oil	-	-	435,678,125.00
11010303	Exchange Gain	-	-	798,500,180.00
11010304	Ecological Fund	-	-	772,553,636.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	654,238,765.00
11010399	Other FAAC Distributions	1,752,801,808.29	1,005,500,000.00	3,770,079,824.00
12	INDEPENDENT REVENUE	118,900,000.00	89,539,000.00	150,000,000.00
1201	TAX REVENUE	18,500,000.00	9,400,000.00	15,000,000.00
120103	OTHER TAXES	18,500,000.00	9,400,000.00	15,000,000.00
12010306	Development Tax/Levy	1,600,000.00	400,000.00	500,000.00
12010308	Livestock Tax	2,900,000.00	4,850,000.00	6,500,000.00
12010309	Other Service Taxes	2,800,000.00	1,500,000.00	3,500,000.00
12010312	Property Tax	11,200,000.00	2,650,000.00	4,500,000.00
1202	NON-TAX REVENUE	100,400,000.00	80,139,000.00	135,000,000.00
120201	LICENCES - GENERAL	7,300,000.00	4,500,000.00	4,000,000.00
12020105	Radio/Television Station Licences	3,100,000.00	1,500,000.00	2,000,000.00
12020151	Wood Making/Carpentry Workshop Licences	4,200,000.00	3,000,000.00	2,000,000.00
120204	FEES - GENERAL	19,000,000.00	7,720,000.00	13,000,000.00
12020443	Birth & Death Registration Fees	1,400,000.00	350,000.00	500,000.00
12020446	Agricultural/Veterinary Services Fees	2,000,000.00	390,000.00	500,000.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020465	Sports/Recreational Facilities Fees	1,500,000.00	-	-
12020466	Indigenship Registration Fees	1,600,000.00	450,000.00	500,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	9,700,000.00	6,530,000.00	11,500,000.00
12020488	Refuse Collection and Disposal Fees	1,300,000.00	-	-
12020499	Other Fees	1,500,000.00	-	-
120206	SALES - GENERAL	-	-	2,500,000.00
12020610	Proceeds from Sales of Goods by Public Auctions	-	-	2,500,000.00
120207	EARNINGS - GENERAL	26,900,000.00	35,919,000.00	65,500,000.00
12020702	Earnings from Laboratory Services	1,400,000.00	419,000.00	500,000.00
12020711	Earnings from Commercial/Industrial Activities	2,000,000.00	5,000,000.00	10,000,000.00
12020722	Earnings from Cattle Markets	2,000,000.00	2,500,000.00	5,000,000.00
12020724	Earnings from Markets	2,300,000.00	5,000,000.00	10,000,000.00
12020725	Earnings from Motor Parks	2,300,000.00	5,000,000.00	10,000,000.00
12020726	Earnings from Shops and Shopping Centres	2,300,000.00	3,000,000.00	5,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	2,300,000.00	5,000,000.00	10,000,000.00
12020799	Earnings from Other Source N.E.C	12,300,000.00	10,000,000.00	15,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	18,000,000.00	6,000,000.00	10,000,000.00
12020801	Rent on Government Quarters	9,000,000.00	3,000,000.00	5,000,000.00
12020803	Rent on Government Buildings	9,000,000.00	3,000,000.00	5,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,200,000.00	7,000,000.00	10,000,000.00
12020901	Rent on Government Land	600,000.00	1,500,000.00	2,000,000.00
12020906	Rents on Government Properties	1,000,000.00	5,500,000.00	8,000,000.00
12020908	Ground Rent	3,600,000.00	-	-
120210	REPAYMENTS - GENERAL	7,900,000.00	6,000,000.00	10,000,000.00
12021011	Refunds	7,900,000.00	6,000,000.00	10,000,000.00
120211	INVESTMENT INCOME	800,000.00	2,500,000.00	5,000,000.00
12021102	Dividend Received	800,000.00	2,500,000.00	5,000,000.00
120212	INTEREST EARNED	15,300,000.00	10,500,000.00	15,000,000.00
12021205	Interest on Housing Loan	1,000,000.00	3,000,000.00	5,000,000.00
12021208	Interest on Loans to Government Owned Companies	14,300,000.00	7,500,000.00	10,000,000.00

2.C Capital Receipts

Table 6: Capital Receipts by Item

235116 - YUNUSARI 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

235116 - YUNUSARI 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>10,748,950,634.00</i>
01	FEDERATION ACCOUNT	10,598,950,634.00
011	FAAC DIRECT ALLOCATION	10,598,950,634.00
01101	FAAC Direct Allocation	10,598,950,634.00
02	CONSOLIDATED REVENUE FUND	150,000,000.00
021	MAIN ENVELOP	150,000,000.00
02101	Main Envelop - Budgetary Allocation	150,000,000.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235116 - YUNUSARI 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	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
01000000000	ADMINISTRATION SECTOR	733,474,579.00	1,558,520,000.00	2,876,022,622.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	67,490,880.00	79,400,000.00	152,000,000.00
011100100100	Office of the Chairman	67,490,880.00	79,400,000.00	152,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	71,403,501.00	93,350,000.00	125,000,000.00
011200100100	The Council	71,403,501.00	93,350,000.00	125,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	546,594,598.00	1,306,870,000.00	2,465,372,622.00
012500100100	Director of Personnel Management	165,693,578.00	108,050,000.00	195,000,000.00
012500100200	General Administration Unit	190,400,000.00	615,000,000.00	1,130,264,170.00
012500100600	Information Unit	5,200,000.00	8,000,000.00	40,000,000.00
012500100700	Social Development, Youth, Sports and Culture	30,300,000.00	395,000,000.00	844,594,282.00
012500100900	Traditional Rulers Unit	54,901,020.00	57,320,000.00	75,250,000.00
012500101000	Community Development Unit	100,100,000.00	123,500,000.00	180,264,170.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	47,985,600.00	78,900,000.00	133,650,000.00
016100100100	Secretary to the Local Government	47,985,600.00	78,900,000.00	133,650,000.00
02000000000	ECONOMIC SECTOR	3,350,732,169.73	4,383,070,000.00	5,957,469,872.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	557,107,604.00	746,770,000.00	1,028,900,000.00
021500100100	Department of Agriculture & Natural Resources	409,407,604.00	474,370,000.00	577,900,000.00
021500100200	Forestry Development Unit	15,100,000.00	24,600,000.00	65,000,000.00
021500200100	Livestock & Veterinary	97,400,000.00	206,300,000.00	231,000,000.00
021500200200	Fisheries Development	10,100,000.00	6,000,000.00	-
021500300400	Home Economic and Manufacturing	25,100,000.00	35,500,000.00	155,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	1,034,669,776.73	1,216,850,000.00	1,165,569,872.00
022000100100	Department of Finance & Supplies	1,034,669,776.73	1,216,850,000.00	1,165,569,872.00

235116 - YUNUSARI 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
023800000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	40,545,678.00	69,750,000.00	337,000,000.00
023800100100	Budget, Planning, Research and Statistics	40,545,678.00	69,750,000.00	337,000,000.00
023400000000	DEPARTMENT OF WORKS & HOUSING	1,718,409,111.00	2,349,700,000.00	3,426,000,000.00
023400100100	Department of Works	801,109,111.00	1,149,700,000.00	689,000,000.00
023400100500	Fire Service Unit	15,200,000.00	10,000,000.00	40,000,000.00
023400100600	Town Country Planning Unit	20,200,000.00	120,000,000.00	130,000,000.00
023400200100	Rural Electrification	80,200,000.00	145,000,000.00	217,000,000.00
023400300100	Water Resource & Water Supply	801,700,000.00	825,000,000.00	2,220,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	100,000,000.00	130,000,000.00
050000000000	SOCIAL SECTOR	1,001,024,856.76	878,400,000.00	1,915,458,140.00
051700000000	DEPARTMENT OF EDUCATION	446,509,808.00	374,450,000.00	798,000,000.00
051700100100	Department of Education	446,509,808.00	374,450,000.00	798,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	554,515,048.76	503,950,000.00	1,117,458,140.00
052100100100	Department of Health Care	554,515,048.76	503,950,000.00	1,117,458,140.00

Table 9: Personnel Expenditure by Administrative Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>1,036,517,272.76</i>	<i>782,000,000.00</i>	<i>1,393,929,800.00</i>
01000000000	ADMINISTRATION SECTOR	346,774,579.00	330,000,000.00	477,000,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	44,990,880.00	55,000,000.00	107,000,000.00
011100100100	Office of the Chairman	44,990,880.00	55,000,000.00	107,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	60,303,501.00	75,000,000.00	95,000,000.00
011200100100	The Council	60,303,501.00	75,000,000.00	95,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	204,694,598.00	140,000,000.00	170,000,000.00
012500100100	Director of Personnel Management	155,693,578.00	90,000,000.00	105,000,000.00
012500100900	Traditional Rulers Unit	49,001,020.00	50,000,000.00	65,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	36,785,600.00	60,000,000.00	105,000,000.00
016100100100	Secretary to the Local Government	36,785,600.00	60,000,000.00	105,000,000.00
02000000000	ECONOMIC SECTOR	350,317,837.00	237,500,000.00	591,000,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	124,707,604.00	115,000,000.00	147,000,000.00
021500100100	Department of Agriculture & Natural Resources	124,707,604.00	115,000,000.00	147,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	97,555,444.00	8,500,000.00	309,000,000.00
022000100100	Department of Finance & Supplies	97,555,444.00	8,500,000.00	309,000,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	18,345,678.00	35,000,000.00	50,000,000.00
023800100100	Budget, Planning, Research and Statistics	18,345,678.00	35,000,000.00	50,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	109,709,111.00	79,000,000.00	85,000,000.00
023400100100	Department of Works	109,709,111.00	79,000,000.00	85,000,000.00
05000000000	SOCIAL SECTOR	339,424,856.76	214,500,000.00	325,929,800.00
05170000000	DEPARTMENT OF EDUCATION	154,909,808.00	89,500,000.00	148,000,000.00
051700100100	Department of Education	154,909,808.00	89,500,000.00	148,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	184,515,048.76	125,000,000.00	177,929,800.00
052100100100	Department of Health Care	184,515,048.76	125,000,000.00	177,929,800.00

Table 10: Other Recurrent Expenditure by Administrative Classification

235116 - YUNUSARI 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
	Total Other Recurrent Expenditure	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
01000000000	ADMINISTRATION SECTOR	209,300,000.00	237,020,000.00	553,900,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	22,500,000.00	24,400,000.00	45,000,000.00
011100100100	Office of the Chairman	22,500,000.00	24,400,000.00	45,000,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	11,100,000.00	18,350,000.00	30,000,000.00
011200100100	The Council	11,100,000.00	18,350,000.00	30,000,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	164,500,000.00	175,370,000.00	450,250,000.00
012500100100	Director of Personnel Management	10,000,000.00	18,050,000.00	30,000,000.00
012500100200	General Administration Unit	30,200,000.00	35,000,000.00	50,000,000.00
012500100600	Information Unit	3,100,000.00	5,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	15,200,000.00	45,000,000.00	190,000,000.00
012500100900	Traditional Rulers Unit	5,900,000.00	7,320,000.00	10,250,000.00
012500101000	Community Development Unit	100,100,000.00	65,000,000.00	150,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	11,200,000.00	18,900,000.00	28,650,000.00
016100100100	Secretary to the Local Government	11,200,000.00	18,900,000.00	28,650,000.00
02000000000	ECONOMIC SECTOR	771,914,332.73	911,570,000.00	634,219,809.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	136,800,000.00	371,970,000.00	151,900,000.00
021500100100	Department of Agriculture & Natural Resources	91,600,000.00	165,370,000.00	85,900,000.00
021500200100	Livestock & Veterinary	20,100,000.00	171,100,000.00	11,000,000.00
021500300400	Home Economic and Manufacturing	25,100,000.00	35,500,000.00	55,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	618,014,332.73	501,650,000.00	420,319,809.00
022000100100	Department of Finance & Supplies	618,014,332.73	501,650,000.00	420,319,809.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	5,900,000.00	17,250,000.00	22,000,000.00
023800100100	Budget, Planning, Research and Statistics	5,900,000.00	17,250,000.00	22,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	11,200,000.00	20,700,000.00	40,000,000.00
023400100100	Department of Works	11,200,000.00	20,700,000.00	30,000,000.00
023400100500	Fire Service Unit	-	-	10,000,000.00

235116 - YUNUSARI 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	217,800,000.00	160,400,000.00	469,528,340.00
051700000000	DEPARTMENT OF EDUCATION	81,300,000.00	19,950,000.00	80,000,000.00
051700100100	Department of Education	81,300,000.00	19,950,000.00	80,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	136,500,000.00	140,450,000.00	389,528,340.00
052100100100	Department of Health Care	136,500,000.00	140,450,000.00	389,528,340.00

Table 11: Capital Expenditure by Administrative Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
01000000000	ADMINISTRATION SECTOR	177,400,000.00	991,500,000.00	1,845,122,622.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	177,400,000.00	991,500,000.00	1,845,122,622.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	160,200,000.00	580,000,000.00	1,080,264,170.00
012500100600	Information Unit	2,100,000.00	3,000,000.00	20,000,000.00
012500100700	Social Development, Youth, Sports and Culture	15,100,000.00	350,000,000.00	654,594,282.00
012500101000	Community Development Unit	-	58,500,000.00	30,264,170.00
02000000000	ECONOMIC SECTOR	2,228,500,000.00	3,234,000,000.00	4,732,250,063.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	295,600,000.00	259,800,000.00	730,000,000.00
021500100100	Department of Agriculture & Natural Resources	193,100,000.00	194,000,000.00	345,000,000.00
021500100200	Forestry Development Unit	15,100,000.00	24,600,000.00	65,000,000.00
021500200100	Livestock & Veterinary	77,300,000.00	35,200,000.00	220,000,000.00
021500200200	Fisheries Development	10,100,000.00	6,000,000.00	-
021500300400	Home Economic and Manufacturing	-	-	100,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	319,100,000.00	706,700,000.00	436,250,063.00
022000100100	Department of Finance & Supplies	319,100,000.00	706,700,000.00	436,250,063.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	16,300,000.00	17,500,000.00	265,000,000.00
023800100100	Budget, Planning, Research and Statistics	16,300,000.00	17,500,000.00	265,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,597,500,000.00	2,250,000,000.00	3,301,000,000.00
023400100100	Department of Works	680,200,000.00	1,050,000,000.00	574,000,000.00
023400100500	Fire Service Unit	15,200,000.00	10,000,000.00	30,000,000.00
023400100600	Town Country Planning Unit	20,200,000.00	120,000,000.00	130,000,000.00
023400200100	Rural Electrification	80,200,000.00	145,000,000.00	217,000,000.00
023400300100	Water Resource & Water Supply	801,700,000.00	825,000,000.00	2,220,000,000.00
023400400100	Environment Service, Drainage and Culvert	-	100,000,000.00	130,000,000.00

235116 - YUNUSARI 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	443,800,000.00	503,500,000.00	1,120,000,000.00
051700000000	DEPARTMENT OF EDUCATION	210,300,000.00	265,000,000.00	570,000,000.00
051700100100	Department of Education	210,300,000.00	265,000,000.00	570,000,000.00
052100000000	DEPARTMENT OF HEALTH CARE	233,500,000.00	238,500,000.00	550,000,000.00
052100100100	Department of Health Care	233,500,000.00	238,500,000.00	550,000,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235116 - YUNUSARI 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	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
21	PERSONNEL COSTS	1,036,517,272.76	782,000,000.00	1,393,929,800.00
2101	SALARY	1,036,517,272.76	782,000,000.00	1,174,929,800.00
210101	SALARIES AND WAGES	1,036,517,272.76	782,000,000.00	1,174,929,800.00
21010101	Consolidated Salary	1,036,517,272.76	782,000,000.00	1,174,929,800.00
2103	SOCIAL BENEFITS	-	-	219,000,000.00
210301	SOCIAL BENEFITS	-	-	219,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	129,000,000.00
22	OTHER RECURRENT COSTS	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
2202	OVERHEAD COSTS	1,015,114,332.73	1,112,370,000.00	1,200,598,149.00
220201	TRANSPORT & TRAVEL - GENERAL	52,900,000.00	126,500,000.00	52,100,000.00
22020101	Local Transport & Traveling - Training	16,700,000.00	25,000,000.00	38,950,000.00
22020102	Local Transport & Traveling - Others	36,200,000.00	101,500,000.00	13,150,000.00
220202	UTILITIES - GENERAL	8,200,000.00	15,150,000.00	19,100,000.00
22020201	Electricity Charges	300,000.00	-	-
22020202	Telephone Charges	2,800,000.00	4,700,000.00	6,200,000.00
22020211	Other Utility Charges	5,100,000.00	10,450,000.00	12,900,000.00
220203	MATERIALS & SUPPLIES- GENERAL	132,100,000.00	257,700,000.00	348,800,000.00
22020301	Office Stationaries/Computer Consumables	14,000,000.00	21,100,000.00	34,650,000.00
22020305	Printing of Non-Security Documents	11,000,000.00	18,050,000.00	28,500,000.00
22020307	Drugs/Laboratory/Medical Supplies	86,100,000.00	192,100,000.00	248,400,000.00
22020309	Uniforms & Other Clothing	10,100,000.00	15,000,000.00	20,000,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	950,000.00	2,250,000.00
22020314	Procurement of Seeds & Seedlings	10,100,000.00	10,500,000.00	15,000,000.00

235116 - YUNUSARI 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	71,300,000.00	62,920,000.00	112,300,000.00
22020401	Maintenance of Motor Vehicle	44,000,000.00	21,500,000.00	43,600,000.00
22020402	Maintenance of Office Furniture	11,300,000.00	16,650,000.00	28,000,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,900,000.00	19,770,000.00	32,150,000.00
22020404	Maintenance of Office/IT Equipments	600,000.00	-	-
22020405	Maintenance of Plants/Generators	500,000.00	-	-
22020406	Other Maintenance Services	1,400,000.00	2,500,000.00	4,050,000.00
22020410	Maintenance of Street Lightings	1,600,000.00	2,500,000.00	4,500,000.00
220205	TRAINING- GENERAL	28,600,000.00	40,000,000.00	58,400,000.00
22020501	Local Training	28,600,000.00	40,000,000.00	58,400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,500,000.00	14,400,000.00	22,300,000.00
22020701	Financial Consulting	2,800,000.00	4,150,000.00	6,900,000.00
22020702	Information Technology Consulting	1,100,000.00	1,500,000.00	3,000,000.00
22020704	Engineering Services	400,000.00	-	-
22020706	Surveying Services	7,200,000.00	8,750,000.00	12,400,000.00
220209	FINANCIAL CHARGES - GENERAL	2,200,000.00	1,150,000.00	2,350,000.00
22020901	Bank Charges (other than Interest)	2,200,000.00	1,150,000.00	2,350,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	708,314,332.73	594,550,000.00	585,248,149.00
22021001	Refreshment & Meals	7,300,000.00	10,900,000.00	16,200,000.00
22021004	Medical Expenses-Local	60,100,000.00	100,000,000.00	124,528,340.00
22021007	Welfare Packages	7,600,000.00	11,650,000.00	17,400,000.00
22021008	Subscriptions to Professional Bodies	1,100,000.00	-	-
22021017	Tuition, Registration & Exam Fees	70,100,000.00	-	50,000,000.00
22021041	Miscellaneous/Contingency	562,114,332.73	472,000,000.00	377,119,809.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	153,800,000.00	161,500,000.00	427,050,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	153,800,000.00	161,500,000.00	427,050,000.00
22040101	Grants to Other Governments	13,400,000.00	16,000,000.00	22,050,000.00
22040109	Grants to Communities/NGOs	140,400,000.00	145,500,000.00	405,000,000.00
2205	SUBSIDIES GENERAL	30,100,000.00	35,120,000.00	30,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	30,100,000.00	35,120,000.00	30,000,000.00
22050106	Agricultural Inputs Subsidy	30,100,000.00	35,120,000.00	30,000,000.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23	<i>CAPITAL EXPENDITURES</i>	<i>2,849,700,000.00</i>	<i>4,729,000,000.00</i>	<i>7,697,372,685.00</i>
2301	<i>FIXED ASSET PURCHASED</i>	<i>647,400,000.00</i>	<i>769,700,000.00</i>	<i>2,021,778,403.00</i>
230101	<i>PURCHASE OF FIXED ASSET- GENERAL</i>	<i>647,400,000.00</i>	<i>769,700,000.00</i>	<i>2,021,778,403.00</i>
23010101	Purchase / Acquisition of Land	17,100,000.00	120,000,000.00	130,000,000.00
23010105	Purchase of Motor Vehicles	129,300,000.00	30,000,000.00	171,250,063.00
23010108	Purchase of Buses	100,100,000.00	185,000,000.00	350,000,000.00
23010112	Purchase of Office Furniture and Fittings	5,100,000.00	55,000,000.00	200,000,000.00
23010113	Purchase of Computers and Accessories	20,800,000.00	39,500,000.00	75,264,170.00
23010119	Purchase of Power Generating Set	71,100,000.00	10,000,000.00	-
23010121	Purchase of Residential Furniture	-	-	50,000,000.00
23010123	Purchase of Fire Fighting Equipment	10,100,000.00	5,000,000.00	10,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	25,100,000.00	40,000,000.00	150,000,000.00
23010125	Purchase of Library Books & Equipment	5,100,000.00	16,700,000.00	50,000,000.00
23010127	Purchase of Agricultural Equipment	198,200,000.00	200,500,000.00	485,000,000.00
23010128	Purchase of Security Equipment	50,100,000.00	50,000,000.00	120,264,170.00
23010139	Purchase of Ambulance	10,100,000.00	-	80,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	-	15,000,000.00	30,000,000.00
23010150	Purchase of Broadcast & Communication Equipment	2,100,000.00	3,000,000.00	20,000,000.00
23010151	Purchase of Tricycle (Keke)	-	-	100,000,000.00
23010152	Purchase of Hand Craft Materials	3,100,000.00	-	-
2302	<i>CONSTRUCTION/ PROVISION</i>	<i>1,693,600,000.00</i>	<i>3,358,500,000.00</i>	<i>4,765,594,282.00</i>
230201	<i>CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERA</i>	<i>1,693,600,000.00</i>	<i>3,358,500,000.00</i>	<i>4,765,594,282.00</i>
23020101	Construction/ Provision of Office Buildings	-	255,000,000.00	360,000,000.00
23020102	Construction/ Provision of Residential Buildings	20,100,000.00	10,000,000.00	170,000,000.00
23020103	Construction/ Provision of Electricity	-	-	107,000,000.00
23020105	Construction/ Provision of Water Facilities	710,400,000.00	795,000,000.00	2,170,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	2,100,000.00	15,000,000.00	50,000,000.00
23020110	Construction/ Provision of Fire Fighting Stations	5,100,000.00	5,000,000.00	20,000,000.00
23020112	Construction/ Provision of Sporting Facilities	15,100,000.00	350,000,000.00	654,594,282.00
23020114	Construction/ Provision of Roads & Bridges	680,200,000.00	1,050,000,000.00	574,000,000.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020123	Construction/ Provision of Traffic / Street Lights	30,100,000.00	20,000,000.00	60,000,000.00
23020124	Construction/ Provision of Market Stalls/Parks	50,100,000.00	420,000,000.00	-
23020125	Construction/ Provision of Power Generating Plants	50,100,000.00	125,000,000.00	50,000,000.00
23020126	Construction/ Provision of Cemeteries	110,100,000.00	200,000,000.00	400,000,000.00
23020128	Construction/ Provision of Other Buildings	10,100,000.00	10,000,000.00	20,000,000.00
23020130	Construction/ Provision of Culverts	-	50,000,000.00	50,000,000.00
23020133	Construction/ Provision of Drainage Channels	-	50,000,000.00	80,000,000.00
23020137	Construction/ Provision of Fish Ponds & Aquaculture	10,100,000.00	3,500,000.00	-
2303	REHABILITATION/ REPAIRS	483,500,000.00	571,200,000.00	815,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	483,500,000.00	571,200,000.00	815,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building	-	150,000,000.00	150,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	148,200,000.00	190,000,000.00	335,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	165,100,000.00	65,000,000.00	100,000,000.00
23030124	Rehabilitation/ Repairs of Markets/ Parks	100,100,000.00	150,000,000.00	200,000,000.00
23030134	Rehabilitation/ Repairs of Abattoir	70,100,000.00	16,200,000.00	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	25,200,000.00	29,600,000.00	95,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	25,200,000.00	29,600,000.00	95,000,000.00
23040101	Tree Planting	15,100,000.00	24,600,000.00	65,000,000.00
23040105	Water Pollution Prevention & Control	10,100,000.00	5,000,000.00	30,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235116 - YUNUSARI 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	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
701	GENERAL PUBLIC SERVICES	1,618,189,013.73	2,261,300,000.00	3,019,484,042.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	1,173,564,157.73	1,389,600,000.00	1,223,569,872.00
70111	Executive and Legislative Organs	138,894,381.00	172,750,000.00	277,000,000.00
70112	Financial and Fiscal Affairs	1,034,669,776.73	1,216,850,000.00	946,569,872.00
7013	GENERAL SERVICES	444,624,856.00	871,700,000.00	1,795,914,170.00
70131	General Personnel Services	356,093,578.00	723,050,000.00	1,325,264,170.00
70132	Overall Planning and Statistical Services	40,545,678.00	69,750,000.00	337,000,000.00
70133	Other General Services	47,985,600.00	78,900,000.00	133,650,000.00
703	PUBLIC ORDER AND SAFETY	15,200,000.00	10,000,000.00	40,000,000.00
7032	FIRE PROTECTION SERVICES	15,200,000.00	10,000,000.00	40,000,000.00
70321	Fire Protection Services	15,200,000.00	10,000,000.00	40,000,000.00
704	ECONOMIC AFFAIRS	1,463,816,715.00	2,169,470,000.00	2,104,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	557,107,604.00	746,770,000.00	1,028,900,000.00
70421	Agriculture	542,007,604.00	722,170,000.00	963,900,000.00
70422	Forestry	15,100,000.00	24,600,000.00	65,000,000.00
7043	FUEL AND ENERGY	80,200,000.00	145,000,000.00	217,000,000.00
70435	Electricity	80,200,000.00	145,000,000.00	217,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	821,309,111.00	1,269,700,000.00	819,000,000.00
70443	Construction	821,309,111.00	1,269,700,000.00	819,000,000.00
7046	COMMUNICATION	5,200,000.00	8,000,000.00	40,000,000.00
70461	Communication	5,200,000.00	8,000,000.00	40,000,000.00
705	ENVIRONMENTAL PROTECTION	-	100,000,000.00	130,000,000.00
7051	WASTE MANAGEMENT	-	100,000,000.00	130,000,000.00
70511	Waste Management	-	100,000,000.00	130,000,000.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
706	HOUSING AND COMMUNITY AMMENITIES	901,800,000.00	948,500,000.00	2,400,264,170.00
7062	COMMUNITY DEVELOPMENT	100,100,000.00	123,500,000.00	180,264,170.00
70621	Community Development	100,100,000.00	123,500,000.00	180,264,170.00
7063	WATER SUPPLY	801,700,000.00	825,000,000.00	2,220,000,000.00
70631	Water Supply	801,700,000.00	825,000,000.00	2,220,000,000.00
707	HEALTH	554,515,048.76	503,950,000.00	1,117,458,140.00
7074	PUBLIC HEALTH SERVICES	554,515,048.76	503,950,000.00	1,117,458,140.00
70741	Public Health Services	554,515,048.76	503,950,000.00	1,117,458,140.00
708	RECREATION, CULTURE AND RELIGION	85,201,020.00	452,320,000.00	919,844,282.00
7082	CULTURAL SERVICES	54,901,020.00	57,320,000.00	75,250,000.00
70821	Cultural Services	54,901,020.00	57,320,000.00	75,250,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,300,000.00	395,000,000.00	844,594,282.00
70861	Recreation, Culture and Religion N.E.C.	30,300,000.00	395,000,000.00	844,594,282.00
709	EDUCATION	446,509,808.00	374,450,000.00	798,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	446,509,808.00	374,450,000.00	798,000,000.00
70912	Primary Education	446,509,808.00	374,450,000.00	798,000,000.00
710	SOCIAL PROTECTION	-	-	219,000,000.00
7102	OLD AGE	-	-	219,000,000.00
71021	Old Age	-	-	219,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235116 - YUNUSARI 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>1,036,517,272.76</i>	<i>782,000,000.00</i>	<i>1,393,929,800.00</i>
701	GENERAL PUBLIC SERVICES	413,674,681.00	323,500,000.00	552,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	202,849,825.00	138,500,000.00	292,000,000.00
70111	Executive and Legislative Organs	105,294,381.00	130,000,000.00	202,000,000.00
70112	Financial and Fiscal Affairs	97,555,444.00	8,500,000.00	90,000,000.00
7013	GENERAL SERVICES	210,824,856.00	185,000,000.00	260,000,000.00
70131	General Personnel Services	155,693,578.00	90,000,000.00	105,000,000.00
70132	Overall Planning and Statistical Services	18,345,678.00	35,000,000.00	50,000,000.00
70133	Other General Services	36,785,600.00	60,000,000.00	105,000,000.00
704	ECONOMIC AFFAIRS	234,416,715.00	194,000,000.00	232,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	124,707,604.00	115,000,000.00	147,000,000.00
70421	Agriculture	124,707,604.00	115,000,000.00	147,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	109,709,111.00	79,000,000.00	85,000,000.00
70443	Construction	109,709,111.00	79,000,000.00	85,000,000.00
707	HEALTH	184,515,048.76	125,000,000.00	177,929,800.00
7074	PUBLIC HEALTH SERVICES	184,515,048.76	125,000,000.00	177,929,800.00
70741	Public Health Services	184,515,048.76	125,000,000.00	177,929,800.00
708	RECREATION, CULTURE AND RELIGION	49,001,020.00	50,000,000.00	65,000,000.00
7082	CULTURAL SERVICES	49,001,020.00	50,000,000.00	65,000,000.00
70821	Cultural Services	49,001,020.00	50,000,000.00	65,000,000.00
709	EDUCATION	154,909,808.00	89,500,000.00	148,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	154,909,808.00	89,500,000.00	148,000,000.00
70912	Primary Education	154,909,808.00	89,500,000.00	148,000,000.00
710	SOCIAL PROTECTION	-	-	219,000,000.00
7102	OLD AGE	-	-	219,000,000.00
71021	Old Age	-	-	219,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Other Recurrent Expenditure	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
701	GENERAL PUBLIC SERVICES	708,914,332.73	633,600,000.00	625,969,809.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	651,614,332.73	544,400,000.00	495,319,809.00
70111	Executive and Legislative Organs	33,600,000.00	42,750,000.00	75,000,000.00
70112	Financial and Fiscal Affairs	618,014,332.73	501,650,000.00	420,319,809.00
7013	GENERAL SERVICES	57,300,000.00	89,200,000.00	130,650,000.00
70131	General Personnel Services	40,200,000.00	53,050,000.00	80,000,000.00
70132	Overall Planning and Statistical Services	5,900,000.00	17,250,000.00	22,000,000.00
70133	Other General Services	11,200,000.00	18,900,000.00	28,650,000.00
703	PUBLIC ORDER AND SAFETY	-	-	10,000,000.00
7032	FIRE PROTECTION SERVICES	-	-	10,000,000.00
70321	Fire Protection Services	-	-	10,000,000.00
704	ECONOMIC AFFAIRS	151,100,000.00	397,670,000.00	201,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	136,800,000.00	371,970,000.00	151,900,000.00
70421	Agriculture	136,800,000.00	371,970,000.00	151,900,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	11,200,000.00	20,700,000.00	30,000,000.00
70443	Construction	11,200,000.00	20,700,000.00	30,000,000.00
7046	COMMUNICATION	3,100,000.00	5,000,000.00	20,000,000.00
70461	Communication	3,100,000.00	5,000,000.00	20,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	100,100,000.00	65,000,000.00	150,000,000.00
7062	COMMUNITY DEVELOPMENT	100,100,000.00	65,000,000.00	150,000,000.00
70621	Community Development	100,100,000.00	65,000,000.00	150,000,000.00
707	HEALTH	136,500,000.00	140,450,000.00	389,528,340.00
7074	PUBLIC HEALTH SERVICES	136,500,000.00	140,450,000.00	389,528,340.00
70741	Public Health Services	136,500,000.00	140,450,000.00	389,528,340.00
708	RECREATION, CULTURE AND RELIGION	21,100,000.00	52,320,000.00	200,250,000.00
7082	CULTURAL SERVICES	5,900,000.00	7,320,000.00	10,250,000.00
70821	Cultural Services	5,900,000.00	7,320,000.00	10,250,000.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7086	RECREATION, CULTURE AND RELIGION N.E.C.	15,200,000.00	45,000,000.00	190,000,000.00
70861	Recreation, Culture and Religion N.E.C.	15,200,000.00	45,000,000.00	190,000,000.00
709	EDUCATION	81,300,000.00	19,950,000.00	80,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	81,300,000.00	19,950,000.00	80,000,000.00
70912	Primary Education	81,300,000.00	19,950,000.00	80,000,000.00

Table 16: Capital Expenditure by Functional Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Expenditure</i>	<i>2,849,700,000.00</i>	<i>4,729,000,000.00</i>	<i>7,697,372,685.00</i>
701	GENERAL PUBLIC SERVICES	495,600,000.00	1,304,200,000.00	1,841,514,233.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	319,100,000.00	706,700,000.00	436,250,063.00
70112	Financial and Fiscal Affairs	319,100,000.00	706,700,000.00	436,250,063.00
7013	GENERAL SERVICES	176,500,000.00	597,500,000.00	1,405,264,170.00
70131	General Personnel Services	160,200,000.00	580,000,000.00	1,140,264,170.00
70132	Overall Planning and Statistical Services	16,300,000.00	17,500,000.00	265,000,000.00
703	PUBLIC ORDER AND SAFETY	15,200,000.00	10,000,000.00	30,000,000.00
7032	FIRE PROTECTION SERVICES	15,200,000.00	10,000,000.00	30,000,000.00
70321	Fire Protection Services	15,200,000.00	10,000,000.00	30,000,000.00
704	ECONOMIC AFFAIRS	1,078,300,000.00	1,577,800,000.00	1,671,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	295,600,000.00	259,800,000.00	730,000,000.00
70421	Agriculture	280,500,000.00	235,200,000.00	665,000,000.00
70422	Forestry	15,100,000.00	24,600,000.00	65,000,000.00
7043	FUEL AND ENERGY	80,200,000.00	145,000,000.00	217,000,000.00
70435	Electricity	80,200,000.00	145,000,000.00	217,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	700,400,000.00	1,170,000,000.00	704,000,000.00
70443	Construction	700,400,000.00	1,170,000,000.00	704,000,000.00
7046	COMMUNICATION	2,100,000.00	3,000,000.00	20,000,000.00
70461	Communication	2,100,000.00	3,000,000.00	20,000,000.00
705	ENVIRONMENTAL PROTECTION	-	100,000,000.00	130,000,000.00
7051	WASTE MANAGEMENT	-	100,000,000.00	130,000,000.00
70511	Waste Management	-	100,000,000.00	130,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	801,700,000.00	883,500,000.00	2,250,264,170.00
7062	COMMUNITY DEVELOPMENT	-	58,500,000.00	30,264,170.00
70621	Community Development	-	58,500,000.00	30,264,170.00

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
7063	WATER SUPPLY	801,700,000.00	825,000,000.00	2,220,000,000.00
70631	Water Supply	801,700,000.00	825,000,000.00	2,220,000,000.00
707	HEALTH	233,500,000.00	238,500,000.00	550,000,000.00
7074	PUBLIC HEALTH SERVICES	233,500,000.00	238,500,000.00	550,000,000.00
70741	Public Health Services	233,500,000.00	238,500,000.00	550,000,000.00
708	RECREATION, CULTURE AND RELIGION	15,100,000.00	350,000,000.00	654,594,282.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	15,100,000.00	350,000,000.00	654,594,282.00
70861	Recreation, Culture and Religion N.E.C.	15,100,000.00	350,000,000.00	654,594,282.00
709	EDUCATION	210,300,000.00	265,000,000.00	570,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	210,300,000.00	265,000,000.00	570,000,000.00
70912	Primary Education	210,300,000.00	265,000,000.00	570,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235116 - YUNUSARI 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	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
2351	YOBE EAST	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
235116	YUNUSARI	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
23511604	Dekwa	-	50,000,000.00	50,000,000.00
23511605	Dilala/Kalgi	680,200,000.00	1,066,100,000.00	619,000,000.00
23511607	Mozogun/Kujari	10,100,000.00	3,500,000.00	-
23511609	Wadi/Kafiya	-	250,000,000.00	360,000,000.00
23511610	Zajibir/Dumbol/Zai	-	50,000,000.00	80,000,000.00
23511697	Yunusari - LG Wide	4,374,831,605.49	5,390,390,000.00	9,469,950,634.00
23511698	Yunusari - Outside LG but within Yobe State	20,100,000.00	10,000,000.00	170,000,000.00

Table 18: Personnel Expenditure by Location Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	1,036,517,272.76	782,000,000.00	1,393,929,800.00
2351	YOBE EAST	1,036,517,272.76	782,000,000.00	1,393,929,800.00
235116	YUNUSARI	1,036,517,272.76	782,000,000.00	1,393,929,800.00
23511697	Yunusari - LG Wide	1,036,517,272.76	782,000,000.00	1,393,929,800.00

Table 19: Other Recurrent Expenditure by Location Classification

235116 - YUNUSARI 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	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
2351	YOBE EAST	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
235116	YUNUSARI	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
23511697	Yunusari - LG Wide	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00

Table 20: Capital Expenditure by Location Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
2351	YOBE EAST	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
235116	YUNUSARI	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
23511604	Dekwa	-	50,000,000.00	50,000,000.00
23511605	Dilala/Kalgi	680,200,000.00	1,066,100,000.00	619,000,000.00
23511607	Mozogun/Kujari	10,100,000.00	3,500,000.00	-
23511609	Wadi/Kafiya	-	250,000,000.00	360,000,000.00
23511610	Zajibir/Dumbol/Zai	-	50,000,000.00	80,000,000.00
23511697	Yunusari - LG Wide	2,139,300,000.00	3,299,400,000.00	6,418,372,685.00
23511698	Yunusari - Outside LG but within Yobe State	20,100,000.00	10,000,000.00	170,000,000.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235116 - YUNUSARI 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	5,085,231,605.49	6,819,990,000.00	10,748,950,634.00
01	AGRICULTURE	557,107,604.00	746,770,000.00	1,028,900,000.00
0101	Effective governance of the Agriculture Sector	409,407,604.00	474,370,000.00	577,900,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	409,407,604.00	474,370,000.00	577,900,000.00
0102	Development of the livestock value chain	97,400,000.00	206,300,000.00	231,000,000.00
010202	Meat processing and marketing	70,100,000.00	16,200,000.00	30,000,000.00
010203	Poultry, pig, and micro livestock production	25,200,000.00	175,100,000.00	151,000,000.00
010205	Animal Health and Livestock Diseases Management	2,100,000.00	15,000,000.00	50,000,000.00
0103	Enhancement of food production and productivity	25,100,000.00	35,500,000.00	155,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	25,100,000.00	35,500,000.00	155,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	10,100,000.00	6,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills)	10,100,000.00	6,000,000.00	-
0106	Promotion of forest resource conservation and preservation	15,100,000.00	24,600,000.00	65,000,000.00
010601	Forest regeneration and conservation	15,100,000.00	24,600,000.00	65,000,000.00
02	SOCIETAL RE-ORIENTATION	90,401,020.00	460,320,000.00	959,844,282.00
0210	Societal Re-orientation - General	90,401,020.00	460,320,000.00	959,844,282.00
021001	Societal Re-orientation - General	90,401,020.00	460,320,000.00	959,844,282.00
04	HEALTH	554,515,048.76	503,950,000.00	1,117,458,140.00
0403	Enhancement of the delivery of Essential Package of Health Services	406,315,048.76	298,950,000.00	752,458,140.00
040301	Reproductive, Maternal and Neonatal Health	406,315,048.76	298,950,000.00	752,458,140.00
0405	Provision of adequate and modern health infrastructure for health services	148,200,000.00	205,000,000.00	365,000,000.00
040501	Functional Health Facilities	148,200,000.00	190,000,000.00	335,000,000.00
040503	Facility electrification, water and sanitation	-	15,000,000.00	30,000,000.00
05	EDUCATION	446,509,808.00	374,450,000.00	798,000,000.00
0502	Increase in access, retention, and completion rate at all levels of education	256,309,808.00	269,450,000.00	548,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	256,309,808.00	269,450,000.00	548,000,000.00

235116 - YUNUSARI 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
0504	Improved quality of teaching and learning outcomes	25,100,000.00	40,000,000.00	150,000,000.00
050402	Instructional and learning materials	25,100,000.00	40,000,000.00	150,000,000.00
0505	Adequate infrastructure at all levels	165,100,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	165,100,000.00	65,000,000.00	100,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	115,300,000.00	133,500,000.00	220,264,170.00
0610	Housing and Urban Development - General	115,300,000.00	133,500,000.00	220,264,170.00
061001	Housing and Urban Development - General	115,300,000.00	133,500,000.00	220,264,170.00
09	ENVIRONMENTAL IMPROVEMENT	-	100,000,000.00	130,000,000.00
0910	Environmental Improvement - General	-	100,000,000.00	130,000,000.00
091001	Environmental Improvement - General	-	100,000,000.00	130,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	801,700,000.00	825,000,000.00	2,220,000,000.00
1010	Water Resources and Rural Deve - General	801,700,000.00	825,000,000.00	2,220,000,000.00
101001	Water Resources and Rural Deve - General	801,700,000.00	825,000,000.00	2,220,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,618,189,013.73	2,261,300,000.00	3,019,484,042.00
1310	Reform of Government and Governance - General	1,618,189,013.73	2,261,300,000.00	3,019,484,042.00
131001	Reform of Government and Governance - General	1,618,189,013.73	2,261,300,000.00	3,019,484,042.00
14	POWER	80,200,000.00	145,000,000.00	217,000,000.00
1410	Power - General	80,200,000.00	145,000,000.00	217,000,000.00
141001	Power - General	80,200,000.00	145,000,000.00	217,000,000.00
17	ROAD	821,309,111.00	1,269,700,000.00	819,000,000.00
1710	Road - General	821,309,111.00	1,269,700,000.00	819,000,000.00
171001	Road - General	821,309,111.00	1,269,700,000.00	819,000,000.00
23	SOCIAL PROTECTION	-	-	219,000,000.00
2305	Social Pensions and Old Age Support	-	-	219,000,000.00
230501	Pensions Payments and Contributions	-	-	129,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	1,036,517,272.76	782,000,000.00	1,393,929,800.00
01	AGRICULTURE	124,707,604.00	115,000,000.00	147,000,000.00
0101	Effective governance of the Agriculture Sector	124,707,604.00	115,000,000.00	147,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	124,707,604.00	115,000,000.00	147,000,000.00
02	SOCIETAL RE-ORIENTATION	49,001,020.00	50,000,000.00	65,000,000.00
0210	Societal Re-orientation - General	49,001,020.00	50,000,000.00	65,000,000.00
021001	Societal Re-orientation - General	49,001,020.00	50,000,000.00	65,000,000.00
04	HEALTH	184,515,048.76	125,000,000.00	177,929,800.00
0403	Enhancement of the delivery of Essential Package of Health	184,515,048.76	125,000,000.00	177,929,800.00
040301	Reproductive, Maternal and Neonatal Health	184,515,048.76	125,000,000.00	177,929,800.00
05	EDUCATION	154,909,808.00	89,500,000.00	148,000,000.00
0502	Increase in access, retention, and completion rate at all le	154,909,808.00	89,500,000.00	148,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	154,909,808.00	89,500,000.00	148,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	413,674,681.00	323,500,000.00	552,000,000.00
1310	Reform of Government and Governance - General	413,674,681.00	323,500,000.00	552,000,000.00
131001	Reform of Government and Governance - General	413,674,681.00	323,500,000.00	552,000,000.00
17	ROAD	109,709,111.00	79,000,000.00	85,000,000.00
1710	Road - General	109,709,111.00	79,000,000.00	85,000,000.00
171001	Road - General	109,709,111.00	79,000,000.00	85,000,000.00
23	SOCIAL PROTECTION	-	-	219,000,000.00
2305	Social Pensions and Old Age Support	-	-	219,000,000.00
230501	Pensions Payments and Contributions	-	-	129,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235116 - YUNUSARI 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	1,199,014,332.73	1,308,990,000.00	1,657,648,149.00
01	AGRICULTURE	136,800,000.00	371,970,000.00	151,900,000.00
0101	Effective governance of the Agriculture Sector	91,600,000.00	165,370,000.00	85,900,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	91,600,000.00	165,370,000.00	85,900,000.00
0102	Development of the livestock value chain	20,100,000.00	171,100,000.00	11,000,000.00
010203	Poultry, pig, and micro livestock production	20,100,000.00	171,100,000.00	11,000,000.00
0103	Enhancement of food production and productivity	25,100,000.00	35,500,000.00	55,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversific	25,100,000.00	35,500,000.00	55,000,000.00
02	SOCIETAL RE-ORIENTATION	24,200,000.00	57,320,000.00	220,250,000.00
0210	Societal Re-orientation - General	24,200,000.00	57,320,000.00	220,250,000.00
021001	Societal Re-orientation - General	24,200,000.00	57,320,000.00	220,250,000.00
04	HEALTH	136,500,000.00	140,450,000.00	389,528,340.00
0403	Enhancement of the delivery of Essential Package of Health	136,500,000.00	140,450,000.00	389,528,340.00
040301	Reproductive, Maternal and Neonatal Health	136,500,000.00	140,450,000.00	389,528,340.00
05	EDUCATION	81,300,000.00	19,950,000.00	80,000,000.00
0502	Increase in access, retention, and completion rate at all le	81,300,000.00	19,950,000.00	80,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	81,300,000.00	19,950,000.00	80,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	100,100,000.00	65,000,000.00	160,000,000.00
0610	Housing and Urban Development - General	100,100,000.00	65,000,000.00	160,000,000.00
061001	Housing and Urban Development - General	100,100,000.00	65,000,000.00	160,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	708,914,332.73	633,600,000.00	625,969,809.00
1310	Reform of Government and Governance - General	708,914,332.73	633,600,000.00	625,969,809.00
131001	Reform of Government and Governance - General	708,914,332.73	633,600,000.00	625,969,809.00
17	ROAD	11,200,000.00	20,700,000.00	30,000,000.00
1710	Road - General	11,200,000.00	20,700,000.00	30,000,000.00
171001	Road - General	11,200,000.00	20,700,000.00	30,000,000.00

Table 24: Capital Expenditure by Programme Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
01	AGRICULTURE	295,600,000.00	259,800,000.00	730,000,000.00
0101	Effective governance of the Agriculture Sector	193,100,000.00	194,000,000.00	345,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	193,100,000.00	194,000,000.00	345,000,000.00
0102	Development of the livestock value chain	77,300,000.00	35,200,000.00	220,000,000.00
010202	Meat processing and marketing	70,100,000.00	16,200,000.00	30,000,000.00
010203	Poultry, pig, and micro livestock production	5,100,000.00	4,000,000.00	140,000,000.00
010205	Animal Health and Livestock Diseases Management	2,100,000.00	15,000,000.00	50,000,000.00
0103	Enhancement of food production and productivity	-	-	100,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	-	-	100,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	10,100,000.00	6,000,000.00	-
010501	Commercial aquaculture development (fish production, feed mills)	10,100,000.00	6,000,000.00	-
0106	Promotion of forest resource conservation and preservation	15,100,000.00	24,600,000.00	65,000,000.00
010601	Forest regeneration and conservation	15,100,000.00	24,600,000.00	65,000,000.00
02	SOCIETAL RE-ORIENTATION	17,200,000.00	353,000,000.00	674,594,282.00
0210	Societal Re-orientation - General	17,200,000.00	353,000,000.00	674,594,282.00
021001	Societal Re-orientation - General	17,200,000.00	353,000,000.00	674,594,282.00
04	HEALTH	233,500,000.00	238,500,000.00	550,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	85,300,000.00	33,500,000.00	185,000,000.00
040301	Reproductive, Maternal and Neonatal Health	85,300,000.00	33,500,000.00	185,000,000.00
0405	Provision of adequate and modern health infrastructure for health services	148,200,000.00	205,000,000.00	365,000,000.00
040501	Functional Health Facilities	148,200,000.00	190,000,000.00	335,000,000.00
040503	Facility electrification, water and sanitation	-	15,000,000.00	30,000,000.00
05	EDUCATION	210,300,000.00	265,000,000.00	570,000,000.00
0502	Increase in access, retention, and completion rate at all levels	20,100,000.00	160,000,000.00	320,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	20,100,000.00	160,000,000.00	320,000,000.00
0504	Improved quality of teaching and learning outcomes	25,100,000.00	40,000,000.00	150,000,000.00
050402	Instructional and learning materials	25,100,000.00	40,000,000.00	150,000,000.00
0505	Adequate infrastructure at all levels	165,100,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	165,100,000.00	65,000,000.00	100,000,000.00

235116 - YUNUSARI 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
06	HOUSING AND URBAN DEVELOPMENT	15,200,000.00	68,500,000.00	60,264,170.00
0610	Housing and Urban Development - General	15,200,000.00	68,500,000.00	60,264,170.00
061001	Housing and Urban Development - General	15,200,000.00	68,500,000.00	60,264,170.00
09	ENVIRONMENTAL IMPROVEMENT	-	100,000,000.00	130,000,000.00
0910	Environmental Improvement - General	-	100,000,000.00	130,000,000.00
091001	Environmental Improvement - General	-	100,000,000.00	130,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	801,700,000.00	825,000,000.00	2,220,000,000.00
1010	Water Resources and Rural Deve - General	801,700,000.00	825,000,000.00	2,220,000,000.00
101001	Water Resources and Rural Deve - General	801,700,000.00	825,000,000.00	2,220,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	495,600,000.00	1,304,200,000.00	1,841,514,233.00
1310	Reform of Government and Governance - General	495,600,000.00	1,304,200,000.00	1,841,514,233.00
131001	Reform of Government and Governance - General	495,600,000.00	1,304,200,000.00	1,841,514,233.00
14	POWER	80,200,000.00	145,000,000.00	217,000,000.00
1410	Power - General	80,200,000.00	145,000,000.00	217,000,000.00
141001	Power - General	80,200,000.00	145,000,000.00	217,000,000.00
17	ROAD	700,400,000.00	1,170,000,000.00	704,000,000.00
1710	Road - General	700,400,000.00	1,170,000,000.00	704,000,000.00
171001	Road - General	700,400,000.00	1,170,000,000.00	704,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						2,849,700,000.00	4,729,000,000.00	7,697,372,685.00
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	23511697 - Yunusari - LG Wide	-	-	60,000,000.00
Purchase of Council Bus, DPM & LGA Official vehicles	13 - REFORM OF	012500100200 - General Administration Unit	23010108 - Purchase of Buses	70131 - General Personnel Services	23511697 - Yunusari - LG Wide	-	80,000,000.00	200,000,000.00
purchase vigilante group tools and other security equipments	13 - REFORM OF	012500100200 - General Administration Unit	23010128 - Purchase of Security Equipment	70131 - General Personnel Services	23511697 - Yunusari - LG Wide	50,100,000.00	50,000,000.00	120,264,170.00
Construction of Mini Secretariat at Bukarti	13 - REFORM OF	012500100200 - General Administration Unit	23020101 - Construction/ Provision of Office	70131 - General Personnel Services	23511609 - Wadi/Karfiya	-	250,000,000.00	360,000,000.00
Construction/Rehabilitation of Graveyard and Mosque across LGA	13 - REFORM OF	0112500100200 - Budget Administration Unit	23020126 - Construction/ Provision of Cemeter	70131 - General Personnel Services	23511697 - Yunusari - LG Wide	110,100,000.00	200,000,000.00	400,000,000.00
Purchase information equipment	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23511697 - Yunusari - LG Wide	2,100,000.00	3,000,000.00	20,000,000.00
Construction of Stadium 600mm at Yun	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23020112 - Construction/ Provision of Sportin	70861 - Recreation, Culture and Religion	23511697 - Yunusari - LG Wide	15,100,000.00	350,000,000.00	654,594,282.00
Provision of furniture and equipments to the unit	06 - HOUSING ANI	012500101000 - Community Development Unit	23010112 - Purchase of Office Furniture and	70621 - Community Development	23511697 - Yunusari - LG Wide	-	50,000,000.00	20,000,000.00
Purchase of computer and accessories to head unit	06 - HOUSING ANI	012500101000 - Community Development Unit	23010113 - Purchase of Computers and Acces	70621 - Community Development	23511697 - Yunusari - LG Wide	-	8,500,000.00	10,264,170.00
Purchase of 3 new tractors & Provision of aric tools & equits e.g irrigation water pumps	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23511697 - Yunusari - LG Wide	193,100,000.00	194,000,000.00	345,000,000.00
Estab & development of orchard/provision of 250000 polythene bags	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23511697 - Yunusari - LG Wide	15,100,000.00	8,500,000.00	20,000,000.00
Estab of shelter belt at Dilala & kafiya & Support to tree planting campaing activities	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23511605 - Dilala/Kalgi	-	16,100,000.00	45,000,000.00
Purchase of set of ox-team and agricultural accessories	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23511697 - Yunusari - LG Wide	5,100,000.00	4,000,000.00	140,000,000.00
const of vet clinics at Yunusari & Bukarti	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23020106 - Construction/ Provision of Hospit	70421 - Agriculture	23511697 - Yunusari - LG Wide	2,100,000.00	15,000,000.00	50,000,000.00
Rehabilitation of slaughter slaps across the L.G.A	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23030134 - Rehabilitation/ Repairs of Abatto	70421 - Agriculture	23511697 - Yunusari - LG Wide	70,100,000.00	16,200,000.00	30,000,000.00
Purchase of fish finger let, freedly, vaccine & grugs	01 - AGRICULTURE	021500200200 - Fisheries Development	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23511697 - Yunusari - LG Wide	-	2,500,000.00	-
Const of fish pound at Mozogum Dama, Nirgam & Kujari	01 - AGRICULTURE	021500200200 - Fisheries Development	23020137 - Construction/ Provision of Fish P	70421 - Agriculture	23511607 - Mozogum/Kujari	10,100,000.00	3,500,000.00	-
Purchase of 1 tons tricycle machines	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23010151 - Purchase of Tricycle (Keke)	70421 - Agriculture	23511697 - Yunusari - LG Wide	-	-	100,000,000.00
Purchase of an official motor vehicle to the treasurer	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	60,100,000.00	5,000,000.00	21,250,063.00
Purchase of 3 No.s Mass Transit Buses	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010108 - Purchase of Buses	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	100,100,000.00	105,000,000.00	150,000,000.00
Provision of Computer and Accessories	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Acces	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	3,600,000.00	10,000,000.00	15,000,000.00
Purchase of Accounting Books & New Books	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23010125 - Purchase of Library Books & Equi	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	5,100,000.00	16,700,000.00	50,000,000.00
Cost of market & motor park at Yunusari Bukarti & Kanamma	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Market	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	50,100,000.00	420,000,000.00	-
Renovation of market stalls and lock-up stalls & shops. Cost. of Shopping Complex @ Yun	13 - REFORM OF	022000100100 - Department of Finance & Supplies	23030124 - Rehabilitation/ Repairs of Market	70112 - Financial and Fiscal Affairs	23511697 - Yunusari - LG Wide	100,100,000.00	150,000,000.00	200,000,000.00
Construction of 2km for road & 4km drainage at Kalgi Counter Park, funded by the Minist	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23511605 - Dilala/Kalgi	680,200,000.00	1,050,000,000.00	574,000,000.00
Procurement of fire fighting equipments	06 - HOUSING ANI	023400100500 - Fire Service Unit	23010123 - Purchase of Fire Fighting Equipm	70321 - Fire Protection Services	23511697 - Yunusari - LG Wide	10,100,000.00	5,000,000.00	10,000,000.00
Construction/ Provision of Fire station and rehabilited of old one	06 - HOUSING ANI	023400100500 - Fire Service Unit	23020110 - Construction/ Provision of Fire Fi	70321 - Fire Protection Services	23511697 - Yunusari - LG Wide	5,100,000.00	5,000,000.00	20,000,000.00
Land compensation & Architectural equipment materials	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23511697 - Yunusari - LG Wide	17,100,000.00	120,000,000.00	130,000,000.00
0	17 - ROAD	023400100600 - Town Country Planning Unit	23010152 - Purchase of Hand Craft Materials	70443 - Construction	23511697 - Yunusari - LG Wide	3,100,000.00	-	-
Extension of electricity within the local government	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23511697 - Yunusari - LG Wide	-	-	107,000,000.00
Installation of street light to various communities	14 - POWER	023400200100 - Rural Electrification	23020123 - Construction/ Provision of Traffic	70435 - Electricity	23511697 - Yunusari - LG Wide	30,100,000.00	20,000,000.00	60,000,000.00
Purchase of 3 No.s 300KVA Transformer	14 - POWER	023400200100 - Rural Electrification	23020125 - Construction/ Provision of Power	70435 - Electricity	23511697 - Yunusari - LG Wide	50,100,000.00	125,000,000.00	50,000,000.00
Purchase of generator plants 30kva 10 No.s in number	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23010119 - Purchase of Power Generating Se	70631 - Water Supply	23511697 - Yunusari - LG Wide	71,100,000.00	10,000,000.00	-
Provision, construction & repairs of wash office	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020101 - Construction/ Provision of Office	70631 - Water Supply	23511697 - Yunusari - LG Wide	-	5,000,000.00	-
Drilling of Borehole & H/P and accessories reactivation of Borehole reticulation of pipes	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23511697 - Yunusari - LG Wide	710,400,000.00	795,000,000.00	2,170,000,000.00
Construction of VIP Latrine	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020128 - Construction/ Provision of Other	70631 - Water Supply	23511697 - Yunusari - LG Wide	10,100,000.00	10,000,000.00	20,000,000.00
Support to WASH Unit	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Cor	70631 - Water Supply	23511697 - Yunusari - LG Wide	10,100,000.00	5,000,000.00	30,000,000.00
Construction of drainage at Kanamma	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23020130 - Construction/ Provision of Culvert	70511 - Waste Management	23511604 - Dekwa	-	50,000,000.00	50,000,000.00
Construction of a culvert at Zaji/Birri village	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23020133 - Construction/ Provision of Draina	70511 - Waste Management	23511610 - Zaji/Birri/Dumbol/Zai	-	50,000,000.00	80,000,000.00
Purchase of official vehicle	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23511697 - Yunusari - LG Wide	9,100,000.00	5,000,000.00	20,000,000.00
Purchase office furniture and equipment to Mini Secretariat	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23511697 - Yunusari - LG Wide	5,100,000.00	5,000,000.00	180,000,000.00
Purchase of computer & accessories	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010113 - Purchase of Computers and Acces	70132 - Overall Planning and Statistical	23511697 - Yunusari - LG Wide	2,100,000.00	7,500,000.00	15,000,000.00
Purchase of furniture to staff quarters at Kalgi, Kafiya, Yunusari, Toshia, Dilala, Bukarti	13 - REFORM OF	023800100100 - Budget, Planning, Research and Statist	23010121 - Purchase of Residential Furniture	70132 - Overall Planning and Statistical	23511697 - Yunusari - LG Wide	-	-	50,000,000.00
Purchase of instructional materials to primary schools	05 - EDUCATION	051700100100 - Department of Education	23010124 - Purchase of Teaching / Learning	70912 - Primary Education	23511697 - Yunusari - LG Wide	25,100,000.00	40,000,000.00	150,000,000.00
construction of quaters to YUN indigene student of DTR	05 - EDUCATION	051700100100 - Department of Education	23020102 - Construction/ Provision of Reside	70912 - Primary Education	23511698 - Yunusari - Outside LG but wit	20,100,000.00	10,000,000.00	170,000,000.00
Rehabilitation & Repairs of staff quarters	05 - EDUCATION	051700100100 - Department of Education	23030101 - Rehabilitation/ Repairs of Reside	70912 - Primary Education	23511697 - Yunusari - LG Wide	-	150,000,000.00	150,000,000.00
Renovation of primary school across the LGA	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23511697 - Yunusari - LG Wide	165,100,000.00	65,000,000.00	100,000,000.00
Purchase of M/Vto 4WD	04 - HEALTH	052100100100 - Department of Health Care	23010105 - Purchase of Motor Vehicles	70741 - Public Health Services	23511697 - Yunusari - LG Wide	60,100,000.00	20,000,000.00	70,000,000.00
Purchase of Computer and accessories	04 - HEALTH	052100100100 - Department of Health Care	23010113 - Purchase of Computers and Acces	70741 - Public Health Services	23511697 - Yunusari - LG Wide	15,100,000.00	13,500,000.00	35,000,000.00
Purchase of Ambulance	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23511697 - Yunusari - LG Wide	10,100,000.00	-	80,000,000.00
Purchase of Deep freezer and accessories to CCO Unit	04 - HEALTH	052100100100 - Department of Health Care	23010142 - Purchase of Electrical/Electronics	70741 - Public Health Services	23511697 - Yunusari - LG Wide	-	15,000,000.00	30,000,000.00
Renovation of PHDG official building atbukarti & Yunusari, Rehabilitation of health center	04 - HEALTH	052100100100 - Department of Health Care	23030105 - Rehabilitation/ Repairs of Hospit	70741 - Public Health Services	23511697 - Yunusari - LG Wide	148,200,000.00	190,000,000.00	335,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235116 - YUNUSARI 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	592,311,108.00	483,800,974.00	860,738,262.00
050000000000	SOCIAL	592,311,108.00	483,800,974.00	860,738,262.00
051700000000	DEPARTMENT OF EDUCATION	592,311,108.00	483,800,974.00	860,738,262.00
051700100100	Department of Education	592,311,108.00	483,800,974.00	860,738,262.00

Table 27: Basic Education Expenditure by Economic Classification

235116 - YUNUSARI 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	592,311,108.00	483,800,974.00	860,738,262.00
2	EXPENDITURES	592,311,108.00	483,800,974.00	860,738,262.00
21	PERSONNEL COSTS	300,711,108.00	198,850,974.00	210,738,262.00
2101	SALARY	300,711,108.00	198,850,974.00	210,738,262.00
210101	SALARIES AND WAGES	300,711,108.00	198,850,974.00	210,738,262.00
21010101	Consolidated Salary	300,711,108.00	198,850,974.00	210,738,262.00
22	OTHER RECURRENT COSTS	81,300,000.00	19,950,000.00	80,000,000.00
2202	OVERHEAD COSTS	77,200,000.00	11,950,000.00	68,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,400,000.00	3,000,000.00	3,900,000.00
22020101	Local Transport & Traveling - Training	1,400,000.00	3,000,000.00	3,900,000.00
220202	UTILITIES - GENERAL	800,000.00	1,700,000.00	1,800,000.00
22020202	Telephone Charges	600,000.00	700,000.00	1,500,000.00
22020211	Other Utility Charges	200,000.00	1,000,000.00	300,000.00
220203	MATERIALS & SUPPLIES- GENERAL	1,400,000.00	1,900,000.00	3,750,000.00
22020301	Office Stationaries/Computer Consumables	700,000.00	900,000.00	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

235116 - YUNUSARI 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	300,000.00	500,000.00	600,000.00
22020501	Local Training	300,000.00	500,000.00	600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	900,000.00	1,400,000.00	2,100,000.00
22020701	Financial Consulting	300,000.00	400,000.00	600,000.00
22020706	Surveying Services	600,000.00	1,000,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	150,000.00	300,000.00
22020901	Bank Charges (other than Interest)	200,000.00	150,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	70,900,000.00	1,300,000.00	51,950,000.00
22021001	Refreshment & Meals	400,000.00	800,000.00	1,050,000.00
22021007	Welfare Packages	400,000.00	500,000.00	900,000.00
22021017	Tuition, Registration & Exam Fees	70,100,000.00	-	50,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	4,100,000.00	8,000,000.00	12,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	4,100,000.00	8,000,000.00	12,000,000.00
22040101	Grants to Other Governments	4,100,000.00	8,000,000.00	12,000,000.00
23	CAPITAL EXPENDITURES	210,300,000.00	265,000,000.00	570,000,000.00
2301	FIXED ASSET PURCHASED	25,100,000.00	40,000,000.00	150,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	25,100,000.00	40,000,000.00	150,000,000.00
23010124	Purchase of Teaching / Learning Aid Equipment	25,100,000.00	40,000,000.00	150,000,000.00
2302	CONSTRUCTION/ PROVISION	20,100,000.00	10,000,000.00	170,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	20,100,000.00	10,000,000.00	170,000,000.00
23020102	Construction/ Provision of Residential Buildings	20,100,000.00	10,000,000.00	170,000,000.00
2303	REHABILITATION/ REPAIRS	165,100,000.00	215,000,000.00	250,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	165,100,000.00	215,000,000.00	250,000,000.00
23030101	Rehabilitation/ Repairs of Residential Building	-	150,000,000.00	150,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	165,100,000.00	65,000,000.00	100,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	592,311,108.00	483,800,974.00	860,738,262.00
709	EDUCATION	592,311,108.00	483,800,974.00	860,738,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	592,311,108.00	483,800,974.00	860,738,262.00
70912	Primary Education	592,311,108.00	483,800,974.00	860,738,262.00

Table 29: Basic Education Expenditure by Programme Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	446,509,808.00	374,450,000.00	798,000,000.00
05	EDUCATION	446,509,808.00	374,450,000.00	798,000,000.00
0502	Increase in access, retention, and completion ra	256,309,808.00	269,450,000.00	548,000,000.00
050201	Early Childhood Care, Development and Education (EC	256,309,808.00	269,450,000.00	548,000,000.00
0504	Improved quality of teaching and learning outc	25,100,000.00	40,000,000.00	150,000,000.00
050402	Instructional and learning materials	25,100,000.00	40,000,000.00	150,000,000.00
0505	Adequate infrastructure at all levels	165,100,000.00	65,000,000.00	100,000,000.00
050501	Schools' infrastructure construction and rehabilitation	165,100,000.00	65,000,000.00	100,000,000.00

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

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans,							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	210,738,262.00	68,000,000.00	12,000,000.00	290,738,262.00	570,000,000.00	860,738,262.00
050000000000	SOCIAL	210,738,262.00	68,000,000.00	12,000,000.00	290,738,262.00	570,000,000.00	860,738,262.00
051700000000	DEPARTMENT OF EDUCATIO	210,738,262.00	68,000,000.00	12,000,000.00	290,738,262.00	570,000,000.00	860,738,262.00
051700100100	Department of Education	210,738,262.00	68,000,000.00	12,000,000.00	290,738,262.00	570,000,000.00	860,738,262.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235116 - YUNUSARI 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	554,515,048.76	503,950,000.00	1,117,458,140.00
050000000000	SOCIAL	554,515,048.76	503,950,000.00	1,117,458,140.00
052100000000	DEPARTMENT OF HEALTH CARE	554,515,048.76	503,950,000.00	1,117,458,140.00
052100100100	Department of Health Care	554,515,048.76	503,950,000.00	1,117,458,140.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235116 - YUNUSARI 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	554,515,048.76	503,950,000.00	1,117,458,140.00
2	EXPENDITURES	554,515,048.76	503,950,000.00	1,117,458,140.00
21	PERSONNEL COSTS	184,515,048.76	125,000,000.00	177,929,800.00
2101	SALARY	184,515,048.76	125,000,000.00	177,929,800.00
210101	SALARIES AND WAGES	184,515,048.76	125,000,000.00	177,929,800.00
21010101	Consolidated Salary	184,515,048.76	125,000,000.00	177,929,800.00
22	OTHER RECURRENT COSTS	136,500,000.00	140,450,000.00	389,528,340.00
2202	OVERHEAD COSTS	134,400,000.00	135,450,000.00	383,528,340.00
220201	TRANSPORT & TRAVEL - GENERAL	600,000.00	1,000,000.00	1,500,000.00
22020101	Local Transport & Traveling - Training	600,000.00	1,000,000.00	1,500,000.00
220202	UTILITIES - GENERAL	400,000.00	550,000.00	750,000.00
22020202	Telephone Charges	200,000.00	150,000.00	300,000.00
22020211	Other Utility Charges	200,000.00	400,000.00	450,000.00
220203	MATERIALS & SUPPLIES- GENERAL	67,900,000.00	25,500,000.00	242,800,000.00
22020301	Office Stationaries/Computer Consumables	1,300,000.00	2,000,000.00	3,600,000.00
22020305	Printing of Non-Security Documents	1,500,000.00	3,500,000.00	4,200,000.00
22020307	Drugs/Laboratory/Medical Supplies	65,100,000.00	20,000,000.00	235,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,600,000.00	2,500,000.00	4,200,000.00
22020402	Maintenance of Office Furniture	500,000.00	1,000,000.00	1,200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,100,000.00	1,500,000.00	3,000,000.00

235116 - YUNUSARI 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	1,600,000.00	2,000,000.00	4,500,000.00
22020501	Local Training	1,600,000.00	2,000,000.00	4,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	800,000.00	1,200,000.00	1,800,000.00
22020701	Financial Consulting	200,000.00	200,000.00	300,000.00
22020706	Surveying Services	600,000.00	1,000,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	200,000.00	200,000.00	300,000.00
22020901	Bank Charges (other than Interest)	200,000.00	200,000.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	61,300,000.00	102,500,000.00	127,678,340.00
22021001	Refreshment & Meals	600,000.00	1,000,000.00	1,500,000.00
22021004	Medical Expenses-Local	60,100,000.00	100,000,000.00	124,528,340.00
22021007	Welfare Packages	600,000.00	1,500,000.00	1,650,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	2,100,000.00	5,000,000.00	6,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	2,100,000.00	5,000,000.00	6,000,000.00
22040101	Grants to Other Governments	2,100,000.00	5,000,000.00	6,000,000.00
23	CAPITAL EXPENDITURES	233,500,000.00	238,500,000.00	550,000,000.00
2301	FIXED ASSET PURCHASED	85,300,000.00	48,500,000.00	215,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	85,300,000.00	48,500,000.00	215,000,000.00
23010105	Purchase of Motor Vehicles	60,100,000.00	20,000,000.00	70,000,000.00
23010113	Purchase of Computers and Accessories	15,100,000.00	13,500,000.00	35,000,000.00
23010139	Purchase of Ambulance	10,100,000.00	-	80,000,000.00
23010142	Purchase of Electrical/Electronics Equipment	-	15,000,000.00	30,000,000.00
2303	REHABILITATION/ REPAIRS	148,200,000.00	190,000,000.00	335,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	148,200,000.00	190,000,000.00	335,000,000.00
23030105	Rehabilitation/ Repairs of Hospitals / Health Centres	148,200,000.00	190,000,000.00	335,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>554,515,048.76</i>	<i>503,950,000.00</i>	<i>1,117,458,140.00</i>
707	HEALTH	554,515,048.76	503,950,000.00	1,117,458,140.00
7074	PUBLIC HEALTH SERVICES	554,515,048.76	503,950,000.00	1,117,458,140.00
70741	Public Health Services	554,515,048.76	503,950,000.00	1,117,458,140.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>554,515,048.76</i>	<i>503,950,000.00</i>	<i>1,117,458,140.00</i>
04	HEALTH	554,515,048.76	503,950,000.00	1,117,458,140.00
0403	Enhancement of the delivery of Essential Packag	406,315,048.76	298,950,000.00	752,458,140.00
040301	Reproductive, Maternal and Neonatal Health	406,315,048.76	298,950,000.00	752,458,140.00
0405	Provision of adequate and modern health infras	148,200,000.00	205,000,000.00	365,000,000.00
040501	Functional Health Facilities	148,200,000.00	190,000,000.00	335,000,000.00
040503	Facility electrification, water and sanitation	-	15,000,000.00	30,000,000.00

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

235116 - YUNUSARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, & Grants)							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>177,929,800.00</i>	<i>383,528,340.00</i>	<i>6,000,000.00</i>	<i>567,458,140.00</i>	<i>550,000,000.00</i>	<i>1,117,458,140.00</i>
050000000000	SOCIAL	177,929,800.00	383,528,340.00	6,000,000.00	567,458,140.00	550,000,000.00	1,117,458,140.00
052100000000	DEPARTMENT OF HEALTH CARE	177,929,800.00	383,528,340.00	6,000,000.00	567,458,140.00	550,000,000.00	1,117,458,140.00
052100100100	Department of Health Care	177,929,800.00	383,528,340.00	6,000,000.00	567,458,140.00	550,000,000.00	1,117,458,140.00