



Yusufari Local Government, Yobe State

YUSUFARI LOCAL GOVERNMENT 2026 APPROVED BUDGET

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Contents

1	Budget Overview.....	3
2	Revenue Reports.....	8
2.A	Revenue by Administrative Classification	8
2.B	Revenue by Economic Classification	9
2.C	Capital Receipts.....	12
2.D	Revenue by Fund Classification.....	13
3	Expenditure Reports	14
3.A	Expenditure by Administrative Classification.....	14
3.B	Expenditure by Economic Classification.....	19
3.C	Expenditure by Functional Classification	23
3.D	Expenditure by Location Classification	30
3.E	Expenditure by Programme Classification	34
3.F	Capital Expenditure by Project.....	40
3.G	Basic Education Expenditure	41
3.H	Primary Healthcare Expenditure.....	44

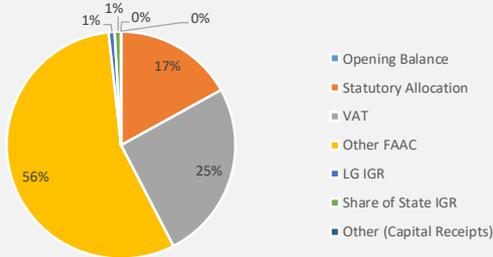
List of Reports

Table 1: Budget Overview	4
Table 2 Summary Revenue and Expenditure	5
Table 3 Expenditure by MDA by Main Economic Classification	6
Table 4: Total Revenue by Administrative Classification.....	8
Table 5: Total Revenue by Economic Classification.....	9
Table 6: Capital Receipts by Item	12
Table 7: Total Revenue by Fund Classification	13
Table 8: Total Expenditure by Administrative Classification	14
Table 9: Personnel Expenditure by Administrative Classification	16
Table 10: Other Recurrent Expenditure by Administrative Classification.....	17
Table 11: Capital Expenditure by Administrative Classification	18
Table 12: Total Expenditure by Economic Classification	19
Table 13: Total Expenditure by Functional Classification.....	23
Table 14: Personnel Expenditure by Functional Classification.....	25
Table 15: Other Recurrent Expenditure by Functional Classification	26
Table 16: Capital Expenditure by Functional Classification.....	28
Table 17: Total Expenditure by Location Classification.....	30
Table 18: Personnel Expenditure by Location Classification	31
Table 19: Other Recurrent Expenditure by Location Classification.....	32
Table 20: Capital Expenditure by Location Classification	33
Table 21: Total Expenditure by Programme Classification.....	34
Table 22: Personnel Expenditure by Programme Classification.....	36
Table 23: Other Recurrent Expenditure by Programme Classification	37
Table 24: Capital Expenditure by Programme Classification.....	38
Table 25: Capital Expenditure by Project	40
Table 26: Basic Education Expenditure by Administrative Classification.....	41
Table 27: Basic Education Expenditure by Economic Classification	41
Table 28: Basic Education Expenditure by Functional Classification.....	43
Table 29: Basic Education Expenditure by Programme Classification.....	43
Table 30: Basic Education Expenditure by MDA by Main Economic Classification.....	43
Table 31: Primary Healthcare Expenditure by Administrative Classification	44
Table 32: Primary Healthcare Expenditure by Economic Classification	44
Table 33: Primary Healthcare Expenditure by Functional Classification.....	46
Table 34: Primary Healthcare Expenditure by Programme Classification.....	46
Table 35: Primary Healthcare Expenditure by MDA by Main Economic Classification.....	46

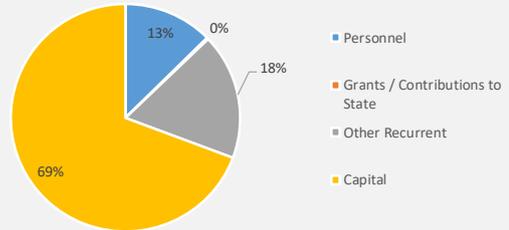
1 Budget Overview

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

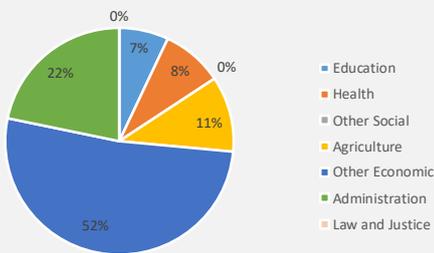
Where is the Money coming from?



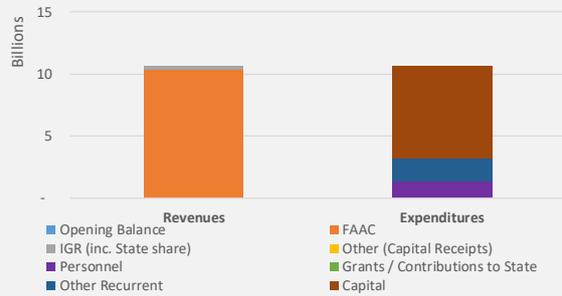
What is the Money being spent On?



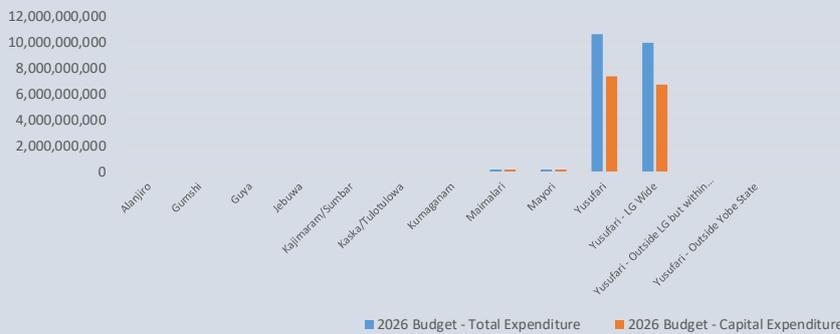
Who is Spending the Money?



Inflows and Outflows



Where is the Money being Spent?



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

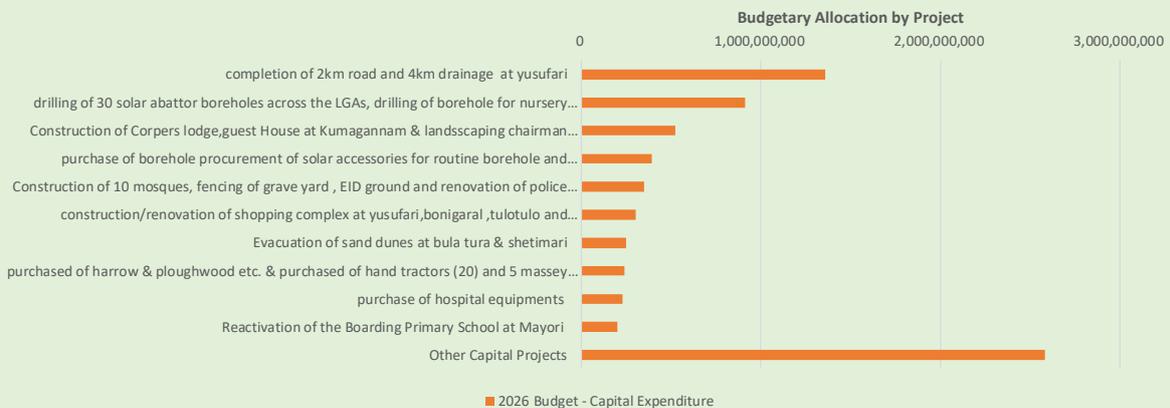


Table 1: Budget Overview

Yobe State - YUSUFARI Local Government: 2026 Budget Overview (Original Budget)			
Revenue by Economic		2026 Budget	
Opening Balance		-	
Statutory Allocation		1,794,474,000.00	
VAT		2,697,809,000.00	
Other FAAC		5,914,788,516.00	
LG IGR		90,753,000.00	
Share of State IGR		90,754,000.00	
Other (Capital Receipts)		-	
Total Revenue		10,588,578,516.00	
Expenditure by Economic		2026 Budget	
Personnel		1,335,192,000.00	
Grants / Contributions to State		23,000,000.00	
Other Recurrent		1,892,291,516.00	
Capital		7,338,095,000.00	
Total Expenditure		10,588,578,516.00	
Expenditure by Sector		2026 Budget	
Education		739,500,000.00	
Health		918,736,000.00	
Other Social		-	
Agriculture		1,146,521,000.00	
Other Economic		5,480,421,516.00	
Administration		2,303,400,000.00	
Law and Justice		-	
Total Expenditure		10,588,578,516.00	
Expenditure by Capital Project (10 Largest Projects)		Capital Expenditure	
completion of 2km road and 4km drainage at yusufari		1,357,000,000.00	
drilling of 30 solar abattor boreholes across the LGAs, drilling of borehole for nursery		913,326,000.00	
Construction of Corpers lodge,guest House at Kumagannam & landscaping chairmar		524,500,000.00	
purchase of borehole procurement of solar accessories for routine borehole and acc		390,862,000.00	
Construction of 10 mosques, fencing of grave yard , EID ground and renovation of po		350,000,000.00	
construction/renovation of shopping complex at yusufari,bonigalar ,tulotulo and kum		300,000,000.00	
Evacuation of sand dunes at bula tura & shetimari		250,000,000.00	
purchased of harrow & ploughwood etc. & purchased of hand tractors (20) and 5 ma		240,000,000.00	
purchase of hospital equipments		230,000,000.00	
Reactivation of the Boarding Primary School at Mayori		200,000,000.00	
<i>Other Capital Projects</i>		2,582,407,000.00	
Total		7,338,095,000.00	
Expenditure by Ward		2026 Budget - Total Expenditure	
		Total Expenditure	Capital Expenditure
Alanjiro		-	-
Gumshi		-	-
Guya		-	-
Jebuwa		-	-
Kajimaram/Sumbar		-	-
Kaska/Tulotulowa		-	-
Kumaganam		-	-
Maimalari		140,000,000.00	140,000,000.00
Mayori		200,000,000.00	200,000,000.00
Yusufari		10,588,578,516.00	7,338,095,000.00
Yusufari - LG Wide		9,919,578,516.00	6,669,095,000.00
Yusufari - Outside LG but within Yobe		-	-
Yusufari - Outside Yobe State		-	-
Total		20,848,157,032.00	14,347,190,000.00

Table 2 Summary Revenue and Expenditure

225317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	5,136,705,142.09	187,690,000.00	10,588,578,516.00
11 - GOVERNMENT SHARE OF FAAC	4,984,305,142.09	-	10,497,825,516.00
12 - INDEPENDENT REVENUE	152,400,000.00	187,690,000.00	90,753,000.00
Recurrent Expenditure	2,038,868,804.05	2,384,000,016.00	3,250,483,516.00
21 - PERSONNEL COSTS	1,066,873,425.48	876,825,766.00	1,335,192,000.00
22 - OTHER RECURRENT COSTS	971,995,378.57	1,507,174,250.00	1,915,291,516.00
Transfer to Capital Account	3,097,836,338.05	- 2,196,310,016.00	7,338,095,000.00
Capital Receipts	38,200,000.00	-	-
13 - AID AND GRANTS	38,200,000.00	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURES	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
Total Revenue (including OB)	5,174,905,142.09	187,690,000.00	10,588,578,516.00
Total Expenditure	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00

Table 3 Expenditure by MDA by Main Economic Classification

235317 - YUSUFARI 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	1,335,192,000.00	1,915,291,516.00	3,250,483,516.00	7,338,095,000.00	10,588,578,516.00
01000000000	ADMINISTRATION SECTOR	401,900,000.00	712,000,000.00	1,113,900,000.00	1,189,500,000.00	2,303,400,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	95,500,000.00	36,280,000.00	131,780,000.00	-	131,780,000.00
011100100100	Office of the Chairman	95,500,000.00	36,280,000.00	131,780,000.00	-	131,780,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	85,700,000.00	21,400,000.00	107,100,000.00	-	107,100,000.00
011200100100	The Council	85,700,000.00	21,400,000.00	107,100,000.00	-	107,100,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	129,600,000.00	617,020,000.00	746,620,000.00	1,189,500,000.00	1,936,120,000.00
012500100100	Director of Personnel Management	99,600,000.00	25,020,000.00	124,620,000.00	60,000,000.00	184,620,000.00
012500100200	General Administration Unit	-	50,000,000.00	50,000,000.00	1,104,500,000.00	1,154,500,000.00
012500100600	Information Unit	-	5,000,000.00	5,000,000.00	10,000,000.00	15,000,000.00
012500100700	Social Development, Youth, Sports and Culture	-	40,000,000.00	40,000,000.00	15,000,000.00	55,000,000.00
012500100900	Traditional Rulers Unit	30,000,000.00	14,000,000.00	44,000,000.00	-	44,000,000.00
012500101000	Community Development Unit	-	483,000,000.00	483,000,000.00	-	483,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	91,100,000.00	37,300,000.00	128,400,000.00	-	128,400,000.00
016100100100	Secretary to the Local Government	91,100,000.00	37,300,000.00	128,400,000.00	-	128,400,000.00
02000000000	ECONOMIC SECTOR	575,892,000.00	963,291,516.00	1,539,183,516.00	5,087,759,000.00	6,626,942,516.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	175,700,000.00	285,000,000.00	460,700,000.00	685,821,000.00	1,146,521,000.00
021500100100	Department of Agriculture & Natural Resources	175,700,000.00	200,000,000.00	375,700,000.00	400,000,000.00	775,700,000.00
021500100200	Forestry Development Unit	-	-	-	60,000,000.00	60,000,000.00
021500200100	Livestock & Veterinary	-	35,000,000.00	35,000,000.00	135,821,000.00	170,821,000.00
021500200200	Fisheries Development	-	-	-	15,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	-	50,000,000.00	50,000,000.00	75,000,000.00	125,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	287,744,000.00	622,291,516.00	910,035,516.00	458,750,000.00	1,368,785,516.00
022000100100	Department of Finance & Supplies	287,744,000.00	622,291,516.00	910,035,516.00	458,750,000.00	1,368,785,516.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	22,548,000.00	36,000,000.00	58,548,000.00	53,000,000.00	111,548,000.00
023800100100	Budget, Planning, Research and Statistics	22,548,000.00	36,000,000.00	58,548,000.00	53,000,000.00	111,548,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	89,900,000.00	20,000,000.00	109,900,000.00	3,890,188,000.00	4,000,088,000.00
023400100100	Department of Works	89,900,000.00	20,000,000.00	109,900,000.00	1,507,000,000.00	1,616,900,000.00
023400100500	Fire Service Unit	-	-	-	50,000,000.00	50,000,000.00
023400100600	Town Country Planning Unit	-	-	-	154,000,000.00	154,000,000.00
023400200100	Rural Electrification	-	-	-	390,000,000.00	390,000,000.00
023400300100	Water Resource & Water Supply	-	-	-	1,359,188,000.00	1,359,188,000.00
023400400100	Environment Service, Drainage and Culvert	-	-	-	430,000,000.00	430,000,000.00

235317 - YUSUFARI 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	357,400,000.00	240,000,000.00	597,400,000.00	1,060,836,000.00	1,658,236,000.00
05170000000	DEPARTMENT OF EDUCATION	174,500,000.00	125,000,000.00	299,500,000.00	440,000,000.00	739,500,000.00
051700100100	Department of Education	174,500,000.00	125,000,000.00	299,500,000.00	440,000,000.00	739,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	182,900,000.00	115,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00
052100100100	Department of Health Care	182,900,000.00	115,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00

2 Revenue Reports

2.A Revenue by Administrative Classification

Table 4: Total Revenue by Administrative Classification

235317 - YUSUFARI 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>5,174,905,142.09</i>	<i>187,690,000.00</i>	<i>10,588,578,516.00</i>
01000000000	ADMINISTRATION SECTOR	1,500,000.00	3,000,000.00	1,500,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	1,500,000.00	3,000,000.00	1,500,000.00
012500100100	Director of Personnel Management	1,500,000.00	3,000,000.00	1,500,000.00
02000000000	ECONOMIC SECTOR	5,169,905,142.09	181,190,000.00	10,587,078,516.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	38,300,000.00	37,200,000.00	24,250,000.00
021500100100	Department of Agriculture & Natural Resources	38,300,000.00	37,200,000.00	24,250,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	5,113,105,142.09	126,540,000.00	10,556,828,516.00
022000100100	Department of Finance & Supplies	5,113,105,142.09	126,540,000.00	10,556,828,516.00
02340000000	DEPARTMENT OF WORKS & HOUSING	18,500,000.00	17,450,000.00	6,000,000.00
023400100100	Department of Works	18,500,000.00	17,450,000.00	6,000,000.00
05000000000	SOCIAL SECTOR	3,500,000.00	3,500,000.00	-
05210000000	DEPARTMENT OF HEALTH CARE	3,500,000.00	3,500,000.00	-
052100100100	Department of Health Care	3,500,000.00	3,500,000.00	-

2.B Revenue by Economic Classification

Table 5: Total Revenue by Economic Classification

235317 - YUSUFARI 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	5,174,905,142.09	187,690,000.00	10,588,578,516.00
11	GOVERNMENT SHARE OF FAAC	4,984,305,142.09	-	10,497,825,516.00
1101	GOVERNMENT SHARE OF FAAC	4,984,305,142.09	-	10,497,825,516.00
110101	GOVERNMENT SHARE OF STATUTORY ALLOCATION	1,345,501,388.10	-	1,885,228,000.00
11010101	Statutory Allocation	1,250,101,289.68	-	1,794,474,000.00
11010105	Receipt of Share of State IGR	95,400,098.42	-	90,754,000.00
110102	GOVERNMENT SHARE OF VAT	1,889,901,949.73	-	2,697,809,000.00
11010201	Share of VAT	1,889,901,949.73	-	2,697,809,000.00
110103	OTHER FAAC REVENUES	1,748,901,804.27	-	5,914,788,516.00
11010302	Excess Non-Oil	-	-	256,359,000.00
11010303	Exchange Gain	-	-	602,068,000.00
11010304	Ecological Fund	-	-	423,314,000.00
11010305	Electronic Money Transfer Levy (EMTL)	-	-	769,054,000.00
11010399	Other FAAC Distributions	1,748,901,804.27	-	3,863,993,516.00
12	INDEPENDENT REVENUE	152,400,000.00	187,690,000.00	90,753,000.00
1201	TAX REVENUE	42,300,000.00	42,350,000.00	17,000,000.00
120101	PERSONAL TAXES	7,700,000.00	7,750,000.00	3,000,000.00
12010101	Community Development/Poll Tax	7,700,000.00	7,750,000.00	3,000,000.00
120103	OTHER TAXES	34,600,000.00	34,600,000.00	14,000,000.00
12010306	Development Tax/Levy	2,500,000.00	2,900,000.00	2,000,000.00
12010308	Livestock Tax	17,400,000.00	17,800,000.00	7,000,000.00
12010309	Other Service Taxes	12,800,000.00	13,900,000.00	5,000,000.00
12010312	Property Tax	1,900,000.00	-	-
1202	NON-TAX REVENUE	110,100,000.00	145,340,000.00	73,753,000.00
120201	LICENCES - GENERAL	20,900,000.00	19,670,000.00	11,750,000.00
12020111	Bake House Licence	1,500,000.00	500,000.00	-
12020112	Bicycles Licence & Hire Permits	2,000,000.00	1,000,000.00	-
12020113	Brick Making, etc. Licence	200,000.00	-	-

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
12020137	Trade Permit Licences	1,300,000.00	5,170,000.00	1,750,000.00
12020142	Petty Traders Licences	100,000.00	-	-
12020144	Felling and Trees Licences	1,500,000.00	1,650,000.00	1,000,000.00
12020148	Welding Machine Licences	200,000.00	1,200,000.00	-
12020161	Building Materials Licences	3,100,000.00	1,050,000.00	1,500,000.00
12020168	Kiosks Licences	1,000,000.00	2,500,000.00	1,000,000.00
12020169	Entertainment Drumming and Temporary Booth Permits	2,200,000.00	-	1,500,000.00
12020173	Motorcycle Permits	200,000.00	-	-
12020175	Cigarette Licences	4,100,000.00	4,500,000.00	2,000,000.00
12020176	Squatters Permits	1,000,000.00	-	1,000,000.00
12020177	Butchers Licences	1,000,000.00	-	1,000,000.00
12020179	Grinding Mill Licences	1,500,000.00	2,100,000.00	1,000,000.00
120204	FEES - GENERAL	34,700,000.00	58,820,000.00	13,250,000.00
12020417	Contractor Registration Fees	1,000,000.00	1,750,000.00	1,000,000.00
12020427	Tender Fees	1,500,000.00	1,320,000.00	1,000,000.00
12020442	Association Fees	2,000,000.00	27,000,000.00	1,000,000.00
12020443	Birth & Death Registration Fees	1,000,000.00	2,000,000.00	-
12020446	Agricultural/Veterinary Services Fees	5,100,000.00	1,500,000.00	1,000,000.00
12020449	Business/Trade Operating Fees	1,000,000.00	1,000,000.00	-
12020451	Timber & Forest Fees	500,000.00	1,000,000.00	-
12020459	Right of Occupancy Fees	4,100,000.00	5,000,000.00	1,500,000.00
12020461	Title Transfer Fees	700,000.00	500,000.00	-
12020478	Workshop Fees	500,000.00	1,000,000.00	-
12020482	Haulage Fees	2,600,000.00	3,500,000.00	5,000,000.00
12020486	Abattoir/Slaughterhouse/Meat Fees	3,100,000.00	3,050,000.00	1,250,000.00
12020490	Dispensary and Maternity Fees	1,000,000.00	1,000,000.00	-
12020492	Irrigation Scheme Fees/Charges	700,000.00	700,000.00	500,000.00
12020499	Other Fees	9,900,000.00	8,500,000.00	1,000,000.00
120205	FINES - GENERAL	3,100,000.00	4,500,000.00	5,000,000.00
12020504	Impounding of Animal Fines	3,100,000.00	4,500,000.00	5,000,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
120207	EARNINGS - GENERAL	26,200,000.00	29,050,000.00	19,753,000.00
12020711	Earnings from Commercial/Industrial Activities	3,100,000.00	4,000,000.00	3,000,000.00
12020722	Earnings from Cattle Markets	3,100,000.00	3,500,000.00	2,500,000.00
12020724	Earnings from Markets	4,100,000.00	4,500,000.00	3,000,000.00
12020725	Earnings from Motor Parks	3,100,000.00	3,500,000.00	2,000,000.00
12020726	Earnings from Shops and Shopping Centres	4,100,000.00	4,500,000.00	2,000,000.00
12020727	Earnings from Transport Services (Mass Transits)	3,100,000.00	3,500,000.00	2,500,000.00
12020799	Earnings from Other Source N.E.C	5,600,000.00	5,550,000.00	4,753,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,500,000.00	5,500,000.00	3,000,000.00
12020801	Rent on Government Quarters	1,500,000.00	3,000,000.00	1,500,000.00
12020803	Rent on Government Buildings	1,000,000.00	2,500,000.00	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	5,200,000.00	6,000,000.00	5,000,000.00
12020905	Lease Rental	100,000.00	-	-
12020906	Rents on Government Properties	2,000,000.00	5,000,000.00	5,000,000.00
12020908	Ground Rent	3,100,000.00	1,000,000.00	-
120210	REPAYMENTS - GENERAL	10,400,000.00	10,300,000.00	6,000,000.00
12021011	Refunds	10,400,000.00	10,300,000.00	6,000,000.00
120212	INTEREST EARNED	7,100,000.00	11,500,000.00	10,000,000.00
12021202	Bicycle Advances - Interest	2,000,000.00	3,000,000.00	3,000,000.00
12021205	Interest on Housing Loan	1,000,000.00	3,000,000.00	2,000,000.00
12021207	Interest on Loans to LGAs	2,600,000.00	3,500,000.00	3,000,000.00
12021208	Interest on Loans to Government Owned Companies	1,500,000.00	2,000,000.00	2,000,000.00
13	AID AND GRANTS	38,200,000.00	-	-
1302	GRANTS	38,200,000.00	-	-
130201	DOMESTIC GRANTS	38,200,000.00	-	-
13020101	Current Grants from FGN	20,900,000.00	-	-
13020104	Current Grants from State Government	15,300,000.00	-	-
13020106	Current Grants from Other Source	2,000,000.00	-	-

2.C Capital Receipts

Table 6: Capital Receipts by Item

235317 - YUSUFARI 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		38,200,000.00	-	-
0	13020101 - Current Grants from FGN	20,900,000.00	-	-
0	13020104 - Current Grants from State Government	15,300,000.00	-	-
0	13020106 - Current Grants from Other Source	2,000,000.00	-	-

2.D Revenue by Fund Classification

Table 7: Total Revenue by Fund Classification

235317 - YUSUFARI 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>10,588,578,516.00</i>
01	FEDERATION ACCOUNT	10,497,825,516.00
011	FAAC DIRECT ALLOCATION	10,497,825,516.00
01101	FAAC Direct Allocation	10,497,825,516.00
02	CONSOLIDATED REVENUE FUND	90,753,000.00
021	MAIN ENVELOP	90,753,000.00
02101	Main Envelop - Budgetary Allocation	90,753,000.00

3 Expenditure Reports

3.A Expenditure by Administrative Classification

Table 8: Total Expenditure by Administrative Classification

235317 - YUSUFARI 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	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
01000000000	ADMINISTRATION SECTOR	1,014,803,832.13	1,622,117,945.00	2,303,400,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	68,287,804.22	220,958,382.00	131,780,000.00
011100100100	Office of the Chairman	68,287,804.22	220,958,382.00	131,780,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	60,629,722.51	89,527,798.00	107,100,000.00
011200100100	The Council	60,629,722.51	89,527,798.00	107,100,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	833,281,756.33	1,218,548,756.00	1,936,120,000.00
012500100100	Director of Personnel Management	144,027,597.56	98,072,146.00	184,620,000.00
012500100200	General Administration Unit	523,000,000.00	950,000,000.00	1,154,500,000.00
012500100600	Information Unit	17,000,000.00	18,000,000.00	15,000,000.00
012500100700	Social Development, Youth, Sports and Culture	20,000,000.00	35,000,000.00	55,000,000.00
012500100900	Traditional Rulers Unit	50,254,158.76	32,476,610.00	44,000,000.00
012500101000	Community Development Unit	79,000,000.00	85,000,000.00	483,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	52,604,549.08	93,083,009.00	128,400,000.00
016100100100	Secretary to the Local Government	52,604,549.08	93,083,009.00	128,400,000.00
02000000000	ECONOMIC SECTOR	3,327,698,632.17	4,244,308,870.00	6,626,942,516.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	570,999,606.25	563,552,707.00	1,146,521,000.00
021500100100	Department of Agriculture & Natural Resources	361,999,606.25	364,052,707.00	775,700,000.00
021500100200	Forestry Development Unit	90,000,000.00	30,000,000.00	60,000,000.00
021500200100	Livestock & Veterinary	52,000,000.00	62,500,000.00	170,821,000.00
021500200200	Fisheries Development	27,000,000.00	32,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	40,000,000.00	75,000,000.00	125,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	945,406,041.86	1,118,557,152.00	1,368,785,516.00
022000100100	Department of Finance & Supplies	945,406,041.86	1,118,557,152.00	1,368,785,516.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	33,370,743.36	70,745,222.00	111,548,000.00
023800100100	Budget, Planning, Research and Statistics	33,370,743.36	70,745,222.00	111,548,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
023400000000	DEPARTMENT OF WORKS & HOUSING	1,777,922,240.70	2,491,453,789.00	4,000,088,000.00
023400100100	Department of Works	784,422,240.70	962,365,890.00	1,616,900,000.00
023400100500	Fire Service Unit	10,000,000.00	15,000,000.00	50,000,000.00
023400100600	Town Country Planning Unit	77,000,000.00	90,000,000.00	154,000,000.00
023400200100	Rural Electrification	150,000,000.00	250,000,000.00	390,000,000.00
023400300100	Water Resource & Water Supply	696,500,000.00	1,094,087,899.00	1,359,188,000.00
023400400100	Environment Service, Drainage and Culvert	60,000,000.00	80,000,000.00	430,000,000.00
050000000000	SOCIAL SECTOR	943,666,339.74	957,061,100.00	1,658,236,000.00
051700000000	DEPARTMENT OF EDUCATION	419,903,621.52	480,581,100.00	739,500,000.00
051700100100	Department of Education	419,903,621.52	480,581,100.00	739,500,000.00
052100000000	DEPARTMENT OF HEALTH CARE	523,762,718.22	476,480,000.00	918,736,000.00
052100100100	Department of Health Care	523,762,718.22	476,480,000.00	918,736,000.00

Table 9: Personnel Expenditure by Administrative Classification

235317 - YUSUFARI 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>1,066,873,425.48</i>	<i>876,825,766.00</i>	<i>1,335,192,000.00</i>
01000000000	ADMINISTRATION SECTOR	320,003,832.13	343,050,695.00	401,900,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	48,087,804.22	75,200,132.00	95,500,000.00
011100100100	Office of the Chairman	48,087,804.22	75,200,132.00	95,500,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	50,429,722.51	76,901,798.00	85,700,000.00
011200100100	The Council	50,429,722.51	76,901,798.00	85,700,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	178,981,756.33	109,713,756.00	129,600,000.00
012500100100	Director of Personnel Management	133,827,597.56	85,212,146.00	99,600,000.00
012500100900	Traditional Rulers Unit	45,154,158.76	24,501,610.00	30,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	42,504,549.08	81,235,009.00	91,100,000.00
016100100100	Secretary to the Local Government	42,504,549.08	81,235,009.00	91,100,000.00
02000000000	ECONOMIC SECTOR	373,503,253.60	287,273,971.00	575,892,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	173,899,606.25	118,192,707.00	175,700,000.00
021500100100	Department of Agriculture & Natural Resources	173,899,606.25	118,192,707.00	175,700,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	142,810,663.29	82,230,152.00	287,744,000.00
022000100100	Department of Finance & Supplies	142,810,663.29	82,230,152.00	287,744,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	2,070,743.36	13,965,222.00	22,548,000.00
023800100100	Budget, Planning, Research and Statistics	2,070,743.36	13,965,222.00	22,548,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	54,722,240.70	72,885,890.00	89,900,000.00
023400100100	Department of Works	54,722,240.70	72,885,890.00	89,900,000.00
05000000000	SOCIAL SECTOR	373,366,339.74	246,501,100.00	357,400,000.00
05170000000	DEPARTMENT OF EDUCATION	189,703,621.52	119,001,100.00	174,500,000.00
051700100100	Department of Education	189,703,621.52	119,001,100.00	174,500,000.00
05210000000	DEPARTMENT OF HEALTH CARE	183,662,718.22	127,500,000.00	182,900,000.00
052100100100	Department of Health Care	183,662,718.22	127,500,000.00	182,900,000.00

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Table 10: Other Recurrent Expenditure by Administrative Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>971,995,378.57</i>	<i>1,507,174,250.00</i>	<i>1,915,291,516.00</i>
01000000000	ADMINISTRATION SECTOR	218,800,000.00	430,567,250.00	712,000,000.00
01110000000	OFFICE OF THE LOCAL GOVERNMENT CHAIRMAN	20,200,000.00	145,758,250.00	36,280,000.00
011100100100	Office of the Chairman	20,200,000.00	145,758,250.00	36,280,000.00
01120000000	LOCAL GOVERNMENT COUNCIL	10,200,000.00	12,626,000.00	21,400,000.00
011200100100	The Council	10,200,000.00	12,626,000.00	21,400,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	178,300,000.00	260,335,000.00	617,020,000.00
012500100100	Director of Personnel Management	10,200,000.00	12,860,000.00	25,020,000.00
012500100200	General Administration Unit	60,000,000.00	120,000,000.00	50,000,000.00
012500100600	Information Unit	9,000,000.00	9,500,000.00	5,000,000.00
012500100700	Social Development, Youth, Sports and Culture	15,000,000.00	25,000,000.00	40,000,000.00
012500100900	Traditional Rulers Unit	5,100,000.00	7,975,000.00	14,000,000.00
012500101000	Community Development Unit	79,000,000.00	85,000,000.00	483,000,000.00
01610000000	SECRETARY TO THE LOCAL GOVERNMENT	10,100,000.00	11,848,000.00	37,300,000.00
016100100100	Secretary to the Local Government	10,100,000.00	11,848,000.00	37,300,000.00
02000000000	ECONOMIC SECTOR	662,895,378.57	981,047,000.00	963,291,516.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	126,100,000.00	153,460,000.00	285,000,000.00
021500100100	Department of Agriculture & Natural Resources	78,100,000.00	92,460,000.00	200,000,000.00
021500200100	Livestock & Veterinary	21,000,000.00	21,000,000.00	35,000,000.00
021500300400	Home Economic and Manufacturing	27,000,000.00	40,000,000.00	50,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	514,595,378.57	786,327,000.00	622,291,516.00
022000100100	Department of Finance & Supplies	514,595,378.57	786,327,000.00	622,291,516.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	12,100,000.00	26,780,000.00	36,000,000.00
023800100100	Budget, Planning, Research and Statistics	12,100,000.00	26,780,000.00	36,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	10,100,000.00	14,480,000.00	20,000,000.00
023400100100	Department of Works	10,100,000.00	14,480,000.00	20,000,000.00
05000000000	SOCIAL SECTOR	90,300,000.00	95,560,000.00	240,000,000.00
05170000000	DEPARTMENT OF EDUCATION	30,200,000.00	41,580,000.00	125,000,000.00
051700100100	Department of Education	30,200,000.00	41,580,000.00	125,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	60,100,000.00	53,980,000.00	115,000,000.00
052100100100	Department of Health Care	60,100,000.00	53,980,000.00	115,000,000.00

Table 11: Capital Expenditure by Administrative Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
01000000000	ADMINISTRATION SECTOR	476,000,000.00	848,500,000.00	1,189,500,000.00
01250000000	DIRECTOR OF PERSONNEL MANAGEMENT	476,000,000.00	848,500,000.00	1,189,500,000.00
012500100100	Director of Personnel Management	-	-	60,000,000.00
012500100200	General Administration Unit	463,000,000.00	830,000,000.00	1,104,500,000.00
012500100600	Information Unit	8,000,000.00	8,500,000.00	10,000,000.00
012500100700	Social Development, Youth, Sports and Culture	5,000,000.00	10,000,000.00	15,000,000.00
02000000000	ECONOMIC SECTOR	2,291,300,000.00	2,975,987,899.00	5,087,759,000.00
02150000000	DEPARTMENT OF AGRICULTURE & NATURAL RESOURCES	271,000,000.00	291,900,000.00	685,821,000.00
021500100100	Department of Agriculture & Natural Resources	110,000,000.00	153,400,000.00	400,000,000.00
021500100200	Forestry Development Unit	90,000,000.00	30,000,000.00	60,000,000.00
021500200100	Livestock & Veterinary	31,000,000.00	41,500,000.00	135,821,000.00
021500200200	Fisheries Development	27,000,000.00	32,000,000.00	15,000,000.00
021500300400	Home Economic and Manufacturing	13,000,000.00	35,000,000.00	75,000,000.00
02200000000	DEPARTMENT OF FINANCE & SUPPLIES	288,000,000.00	250,000,000.00	458,750,000.00
022000100100	Department of Finance & Supplies	288,000,000.00	250,000,000.00	458,750,000.00
02380000000	BUDGET, PLANNING, RESEARCH AND STATISTICS	19,200,000.00	30,000,000.00	53,000,000.00
023800100100	Budget, Planning, Research and Statistics	19,200,000.00	30,000,000.00	53,000,000.00
02340000000	DEPARTMENT OF WORKS & HOUSING	1,713,100,000.00	2,404,087,899.00	3,890,188,000.00
023400100100	Department of Works	719,600,000.00	875,000,000.00	1,507,000,000.00
023400100500	Fire Service Unit	10,000,000.00	15,000,000.00	50,000,000.00
023400100600	Town Country Planning Unit	77,000,000.00	90,000,000.00	154,000,000.00
023400200100	Rural Electrification	150,000,000.00	250,000,000.00	390,000,000.00
023400300100	Water Resource & Water Supply	696,500,000.00	1,094,087,899.00	1,359,188,000.00
023400400100	Environment Service, Drainage and Culvert	60,000,000.00	80,000,000.00	430,000,000.00
05000000000	SOCIAL SECTOR	480,000,000.00	615,000,000.00	1,060,836,000.00
05170000000	DEPARTMENT OF EDUCATION	200,000,000.00	320,000,000.00	440,000,000.00
051700100100	Department of Education	200,000,000.00	320,000,000.00	440,000,000.00
05210000000	DEPARTMENT OF HEALTH CARE	280,000,000.00	295,000,000.00	620,836,000.00
052100100100	Department of Health Care	280,000,000.00	295,000,000.00	620,836,000.00

3.B Expenditure by Economic Classification

Table 12: Total Expenditure by Economic Classification

235317 - YUSUFARI 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	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
21	PERSONNEL COSTS	1,066,873,425.48	876,825,766.00	1,335,192,000.00
2101	SALARY	1,066,873,425.48	876,825,766.00	1,138,192,000.00
210101	SALARIES AND WAGES	1,066,873,425.48	876,825,766.00	1,138,192,000.00
21010101	Consolidated Salary	1,066,873,425.48	876,825,766.00	1,138,192,000.00
2103	SOCIAL BENEFITS	-	-	197,000,000.00
210301	SOCIAL BENEFITS	-	-	197,000,000.00
21030101	Gratuity	-	-	90,000,000.00
21030102	Pension	-	-	107,000,000.00
22	OTHER RECURRENT COSTS	971,995,378.57	1,507,174,250.00	1,915,291,516.00
2202	OVERHEAD COSTS	761,995,378.57	1,242,174,250.00	1,232,291,516.00
220201	TRANSPORT & TRAVEL - GENERAL	39,800,000.00	46,151,250.00	50,150,000.00
22020101	Local Transport & Traveling - Training	15,700,000.00	19,970,000.00	38,050,000.00
22020102	Local Transport & Traveling - Others	24,100,000.00	26,181,250.00	12,100,000.00
220202	UTILITIES - GENERAL	7,400,000.00	9,783,000.00	18,530,000.00
22020201	Electricity Charges	200,000.00	225,000.00	400,000.00
22020202	Telephone Charges	2,000,000.00	2,578,000.00	5,150,000.00
22020211	Other Utility Charges	5,200,000.00	6,980,000.00	12,980,000.00
220203	MATERIALS & SUPPLIES- GENERAL	95,800,000.00	105,375,000.00	232,500,000.00
22020301	Office Stationaries/Computer Consumables	18,100,000.00	23,760,000.00	52,050,000.00
22020305	Printing of Non-Security Documents	10,100,000.00	13,285,000.00	27,350,000.00
22020307	Drugs/Laboratory/Medical Supplies	56,800,000.00	56,410,000.00	101,600,000.00
22020311	Food Stuff/Catering Materials Supplies	800,000.00	820,000.00	1,500,000.00
22020314	Procurement of Seeds & Seedlings	10,000,000.00	11,100,000.00	50,000,000.00

235317 - YUSUFARI 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	36,000,000.00	44,060,000.00	91,870,000.00
22020401	Maintenance of Motor Vehicle	10,200,000.00	10,770,000.00	32,650,000.00
22020402	Maintenance of Office Furniture	10,500,000.00	14,380,000.00	22,970,000.00
22020403	Maintenance of Office Building/Residential Qtrs	11,400,000.00	14,645,000.00	28,650,000.00
22020404	Maintenance of Office/IT Equipments	500,000.00	610,000.00	1,000,000.00
22020405	Maintenance of Plants/Generators	500,000.00	475,000.00	900,000.00
22020406	Other Maintenance Services	1,400,000.00	1,550,000.00	2,700,000.00
22020410	Maintenance of Street Lightings	1,500,000.00	1,630,000.00	3,000,000.00
220205	TRAINING- GENERAL	43,600,000.00	77,471,000.00	87,600,000.00
22020501	Local Training	43,600,000.00	77,471,000.00	87,600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,200,000.00	13,995,000.00	25,200,000.00
22020701	Financial Consulting	1,900,000.00	2,816,000.00	7,100,000.00
22020702	Information Technology Consulting	1,000,000.00	1,250,000.00	2,000,000.00
22020704	Engineering Services	300,000.00	364,000.00	600,000.00
22020706	Surveying Services	6,000,000.00	9,565,000.00	15,500,000.00
220209	FINANCIAL CHARGES - GENERAL	1,100,000.00	1,539,000.00	5,000,000.00
22020901	Bank Charges (other than Interest)	1,100,000.00	1,539,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	529,095,378.57	943,800,000.00	721,441,516.00
22021001	Refreshment & Meals	6,600,000.00	8,450,000.00	17,200,000.00
22021007	Welfare Packages	7,000,000.00	8,850,000.00	16,200,000.00
22021008	Subscriptions to Professional Bodies	1,000,000.00	125,000,000.00	1,000,000.00
22021016	Anniversaries/Celebrations	15,000,000.00	31,500,000.00	75,000,000.00
22021017	Tuition, Registration & Exam Fees	-	-	40,000,000.00
22021041	Miscellaneous/Contingency	499,495,378.57	770,000,000.00	572,041,516.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	200,000,000.00	250,000,000.00	643,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	200,000,000.00	250,000,000.00	643,000,000.00
22040101	Grants to Other Governments	13,000,000.00	10,000,000.00	23,000,000.00
22040109	Grants to Communities/NGOs	187,000,000.00	240,000,000.00	620,000,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
2205	SUBSIDIES GENERAL	10,000,000.00	15,000,000.00	40,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	10,000,000.00	15,000,000.00	40,000,000.00
22050106	Agricultural Inputs Subsidy	10,000,000.00	15,000,000.00	40,000,000.00
23	CAPITAL EXPENDITURES	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
2301	FIXED ASSET PURCHASED	800,700,000.00	989,400,000.00	1,602,407,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	800,700,000.00	989,400,000.00	1,602,407,000.00
23010101	Purchase / Acquisition of Land	44,000,000.00	50,000,000.00	130,000,000.00
23010104	Purchase of Motor Cycles	40,000,000.00	80,000,000.00	80,000,000.00
23010105	Purchase of Motor Vehicles	405,500,000.00	400,000,000.00	492,750,000.00
23010112	Purchase of Office Furniture and Fittings	16,000,000.00	37,000,000.00	38,250,000.00
23010113	Purchase of Computers and Accessories	15,200,000.00	23,000,000.00	20,750,000.00
23010122	Purchase of Health / Medical Equipment	35,000,000.00	45,000,000.00	230,000,000.00
23010125	Purchase of Library Books & Equipment	20,000,000.00	30,000,000.00	30,000,000.00
23010126	Purchase of Sporting / Gaming Equipment	5,000,000.00	10,000,000.00	15,000,000.00
23010127	Purchase of Agricultural Equipment	108,000,000.00	165,900,000.00	340,821,000.00
23010133	Purchase of Surveying Equipment	14,000,000.00	20,000,000.00	24,000,000.00
23010139	Purchase of Ambulance	90,000,000.00	120,000,000.00	190,836,000.00
23010150	Purchase of Broadcast & Communication Equipment	8,000,000.00	8,500,000.00	10,000,000.00
2302	CONSTRUCTION/ PROVISION	2,121,600,000.00	3,000,087,899.00	4,829,826,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS- GENERA	2,121,600,000.00	3,000,087,899.00	4,829,826,000.00
23020101	Construction/ Provision of Office Buildings	29,000,000.00	35,000,000.00	20,000,000.00
23020102	Construction/ Provision of Residential Buildings	158,000,000.00	350,000,000.00	524,500,000.00
23020103	Construction/ Provision of Electricity	30,000,000.00	75,000,000.00	100,000,000.00
23020105	Construction/ Provision of Water Facilities	521,500,000.00	759,087,899.00	968,326,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	75,000,000.00	30,000,000.00	-
23020107	Construction/ Provision of Public Schools	100,000,000.00	170,000,000.00	150,000,000.00
23020113	Construction/ Provision of Agricultural Facilities	15,000,000.00	18,000,000.00	-
23020114	Construction/ Provision of Roads & Bridges	705,100,000.00	825,000,000.00	1,357,000,000.00
23020118	Construction/ Provision of Infrastructure	130,000,000.00	250,000,000.00	350,000,000.00
23020123	Construction/ Provision of Traffic / Street Lights	75,000,000.00	100,000,000.00	150,000,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Expenditure by Economic Classification

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
23020124	Construction/ Provision of Market Stalls/Parks	60,000,000.00	70,000,000.00	300,000,000.00
23020125	Construction/ Provision of Power Generating Plants	45,000,000.00	75,000,000.00	140,000,000.00
23020128	Construction/ Provision of Other Buildings	10,000,000.00	10,000,000.00	15,000,000.00
23020130	Construction/ Provision of Culverts	40,000,000.00	30,000,000.00	180,000,000.00
23020132	Construction/ Provision of Skill/Vocational/Development Centre	13,000,000.00	35,000,000.00	75,000,000.00
23020133	Construction/ Provision of Drainage Channels	20,000,000.00	50,000,000.00	250,000,000.00
23020135	Construction/ Provision of Perimeter Wall Fence	80,000,000.00	100,000,000.00	200,000,000.00
23020136	Construction/ Provision of Abattoirs	15,000,000.00	18,000,000.00	50,000,000.00
2303	REHABILITATION/ REPAIRS	230,000,000.00	410,000,000.00	825,862,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS - GENERAL	230,000,000.00	410,000,000.00	825,862,000.00
23030104	Rehabilitation/ Repairs of Water Facilities	165,000,000.00	315,000,000.00	390,862,000.00
23030106	Rehabilitation/ Repairs of Public Schools	50,000,000.00	75,000,000.00	200,000,000.00
23030109	Rehabilitation/ Repairs of Fire Fighting Stations	2,000,000.00	5,000,000.00	10,000,000.00
23030113	Rehabilitation/ Repairs of Roads	-	-	150,000,000.00
23030121	Rehabilitation/ Repairs of Office Buildings	13,000,000.00	15,000,000.00	75,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	95,000,000.00	40,000,000.00	80,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT- GENERAL	95,000,000.00	40,000,000.00	80,000,000.00
23040101	Tree Planting	90,000,000.00	30,000,000.00	60,000,000.00
23040105	Water Pollution Prevention & Control	5,000,000.00	10,000,000.00	20,000,000.00

3.C Expenditure by Functional Classification

Table 13: Total Expenditure by Functional Classification

235317 - YUSUFARI 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	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
701	GENERAL PUBLIC SERVICES	1,827,326,458.59	2,640,943,709.00	2,989,733,516.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	1,074,323,568.58	1,429,043,332.00	1,410,665,516.00
70111	Executive and Legislative Organs	128,917,526.72	310,486,180.00	238,880,000.00
70112	Financial and Fiscal Affairs	945,406,041.86	1,118,557,152.00	1,171,785,516.00
7013	GENERAL SERVICES	753,002,890.00	1,211,900,377.00	1,579,068,000.00
70131	General Personnel Services	667,027,597.56	1,048,072,146.00	1,339,120,000.00
70132	Overall Planning and Statistical Services	33,370,743.36	70,745,222.00	111,548,000.00
70133	Other General Services	52,604,549.08	93,083,009.00	128,400,000.00
703	PUBLIC ORDER AND SAFETY	10,000,000.00	15,000,000.00	50,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	15,000,000.00	50,000,000.00
70321	Fire Protection Services	10,000,000.00	15,000,000.00	50,000,000.00
704	ECONOMIC AFFAIRS	1,599,421,846.95	1,883,918,597.00	3,322,421,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	570,999,606.25	563,552,707.00	1,146,521,000.00
70421	Agriculture	480,999,606.25	533,552,707.00	1,086,521,000.00
70422	Forestry	90,000,000.00	30,000,000.00	60,000,000.00
7043	FUEL AND ENERGY	150,000,000.00	250,000,000.00	390,000,000.00
70435	Electricity	150,000,000.00	250,000,000.00	390,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	861,422,240.70	1,052,365,890.00	1,770,900,000.00
70443	Construction	861,422,240.70	1,052,365,890.00	1,770,900,000.00
7046	COMMUNICATION	17,000,000.00	18,000,000.00	15,000,000.00
70461	Communication	17,000,000.00	18,000,000.00	15,000,000.00
705	ENVIRONMENTAL PROTECTION	60,000,000.00	80,000,000.00	430,000,000.00
7051	WASTE MANAGEMENT	60,000,000.00	80,000,000.00	430,000,000.00
70511	Waste Management	60,000,000.00	80,000,000.00	430,000,000.00

235317 - YUSUFARI 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	775,500,000.00	1,179,087,899.00	1,842,188,000.00
7062	COMMUNITY DEVELOPMENT	79,000,000.00	85,000,000.00	483,000,000.00
70621	Community Development	79,000,000.00	85,000,000.00	483,000,000.00
7063	WATER SUPPLY	696,500,000.00	1,094,087,899.00	1,359,188,000.00
70631	Water Supply	696,500,000.00	1,094,087,899.00	1,359,188,000.00
707	HEALTH	523,762,718.22	476,480,000.00	918,736,000.00
7074	PUBLIC HEALTH SERVICES	523,762,718.22	476,480,000.00	918,736,000.00
70741	Public Health Services	523,762,718.22	476,480,000.00	918,736,000.00
708	RECREATION, CULTURE AND RELIGION	70,254,158.76	67,476,610.00	99,000,000.00
7082	CULTURAL SERVICES	50,254,158.76	32,476,610.00	44,000,000.00
70821	Cultural Services	50,254,158.76	32,476,610.00	44,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	20,000,000.00	35,000,000.00	55,000,000.00
70861	Recreation, Culture and Religion N.E.C.	20,000,000.00	35,000,000.00	55,000,000.00
709	EDUCATION	419,903,621.52	480,581,100.00	739,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	419,903,621.52	480,581,100.00	739,500,000.00
70912	Primary Education	419,903,621.52	480,581,100.00	739,500,000.00
710	SOCIAL PROTECTION	-	-	197,000,000.00
7102	OLD AGE	-	-	197,000,000.00
71021	Old Age	-	-	197,000,000.00

Table 14: Personnel Expenditure by Functional Classification

235317 - YUSUFARI 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>1,066,873,425.48</i>	<i>876,825,766.00</i>	<i>1,335,192,000.00</i>
701	GENERAL PUBLIC SERVICES	419,731,080.02	414,744,459.00	485,192,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	241,328,190.02	234,332,082.00	271,944,000.00
70111	Executive and Legislative Organs	98,517,526.72	152,101,930.00	181,200,000.00
70112	Financial and Fiscal Affairs	142,810,663.29	82,230,152.00	90,744,000.00
7013	GENERAL SERVICES	178,402,890.00	180,412,377.00	213,248,000.00
70131	General Personnel Services	133,827,597.56	85,212,146.00	99,600,000.00
70132	Overall Planning and Statistical Services	2,070,743.36	13,965,222.00	22,548,000.00
70133	Other General Services	42,504,549.08	81,235,009.00	91,100,000.00
704	ECONOMIC AFFAIRS	228,621,846.95	191,078,597.00	265,600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	173,899,606.25	118,192,707.00	175,700,000.00
70421	Agriculture	173,899,606.25	118,192,707.00	175,700,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	54,722,240.70	72,885,890.00	89,900,000.00
70443	Construction	54,722,240.70	72,885,890.00	89,900,000.00
707	HEALTH	183,662,718.22	127,500,000.00	182,900,000.00
7074	PUBLIC HEALTH SERVICES	183,662,718.22	127,500,000.00	182,900,000.00
70741	Public Health Services	183,662,718.22	127,500,000.00	182,900,000.00
708	RECREATION, CULTURE AND RELIGION	45,154,158.76	24,501,610.00	30,000,000.00
7082	CULTURAL SERVICES	45,154,158.76	24,501,610.00	30,000,000.00
70821	Cultural Services	45,154,158.76	24,501,610.00	30,000,000.00
709	EDUCATION	189,703,621.52	119,001,100.00	174,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	189,703,621.52	119,001,100.00	174,500,000.00
70912	Primary Education	189,703,621.52	119,001,100.00	174,500,000.00
710	SOCIAL PROTECTION	-	-	197,000,000.00
7102	OLD AGE	-	-	197,000,000.00
71021	Old Age	-	-	197,000,000.00

Table 15: Other Recurrent Expenditure by Functional Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Other Recurrent Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Recurrent Expenditure</i>	<i>971,995,378.57</i>	<i>1,507,174,250.00</i>	<i>1,915,291,516.00</i>
701	GENERAL PUBLIC SERVICES	637,395,378.57	1,116,199,250.00	828,291,516.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	544,995,378.57	944,711,250.00	679,971,516.00
70111	Executive and Legislative Organs	30,400,000.00	158,384,250.00	57,680,000.00
70112	Financial and Fiscal Affairs	514,595,378.57	786,327,000.00	622,291,516.00
7013	GENERAL SERVICES	92,400,000.00	171,488,000.00	148,320,000.00
70131	General Personnel Services	70,200,000.00	132,860,000.00	75,020,000.00
70132	Overall Planning and Statistical Services	12,100,000.00	26,780,000.00	36,000,000.00
70133	Other General Services	10,100,000.00	11,848,000.00	37,300,000.00
704	ECONOMIC AFFAIRS	145,200,000.00	177,440,000.00	310,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	126,100,000.00	153,460,000.00	285,000,000.00
70421	Agriculture	126,100,000.00	153,460,000.00	285,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,100,000.00	14,480,000.00	20,000,000.00
70443	Construction	10,100,000.00	14,480,000.00	20,000,000.00
7046	COMMUNICATION	9,000,000.00	9,500,000.00	5,000,000.00
70461	Communication	9,000,000.00	9,500,000.00	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	79,000,000.00	85,000,000.00	483,000,000.00
7062	COMMUNITY DEVELOPMENT	79,000,000.00	85,000,000.00	483,000,000.00
70621	Community Development	79,000,000.00	85,000,000.00	483,000,000.00
707	HEALTH	60,100,000.00	53,980,000.00	115,000,000.00
7074	PUBLIC HEALTH SERVICES	60,100,000.00	53,980,000.00	115,000,000.00
70741	Public Health Services	60,100,000.00	53,980,000.00	115,000,000.00
708	RECREATION, CULTURE AND RELIGION	20,100,000.00	32,975,000.00	54,000,000.00
7082	CULTURAL SERVICES	5,100,000.00	7,975,000.00	14,000,000.00
70821	Cultural Services	5,100,000.00	7,975,000.00	14,000,000.00

235317 - YUSUFARI 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.	15,000,000.00	25,000,000.00	40,000,000.00
70861	Recreation, Culture and Religion N.E.C.	15,000,000.00	25,000,000.00	40,000,000.00
709	EDUCATION	30,200,000.00	41,580,000.00	125,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	30,200,000.00	41,580,000.00	125,000,000.00
70912	Primary Education	30,200,000.00	41,580,000.00	125,000,000.00

Table 16: Capital Expenditure by Functional Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Capital Expenditure	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
701	GENERAL PUBLIC SERVICES	770,200,000.00	1,110,000,000.00	1,676,250,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	288,000,000.00	250,000,000.00	458,750,000.00
70112	Financial and Fiscal Affairs	288,000,000.00	250,000,000.00	458,750,000.00
7013	GENERAL SERVICES	482,200,000.00	860,000,000.00	1,217,500,000.00
70131	General Personnel Services	463,000,000.00	830,000,000.00	1,164,500,000.00
70132	Overall Planning and Statistical Services	19,200,000.00	30,000,000.00	53,000,000.00
703	PUBLIC ORDER AND SAFETY	10,000,000.00	15,000,000.00	50,000,000.00
7032	FIRE PROTECTION SERVICES	10,000,000.00	15,000,000.00	50,000,000.00
70321	Fire Protection Services	10,000,000.00	15,000,000.00	50,000,000.00
704	ECONOMIC AFFAIRS	1,225,600,000.00	1,515,400,000.00	2,746,821,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	271,000,000.00	291,900,000.00	685,821,000.00
70421	Agriculture	181,000,000.00	261,900,000.00	625,821,000.00
70422	Forestry	90,000,000.00	30,000,000.00	60,000,000.00
7043	FUEL AND ENERGY	150,000,000.00	250,000,000.00	390,000,000.00
70435	Electricity	150,000,000.00	250,000,000.00	390,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	796,600,000.00	965,000,000.00	1,661,000,000.00
70443	Construction	796,600,000.00	965,000,000.00	1,661,000,000.00
7046	COMMUNICATION	8,000,000.00	8,500,000.00	10,000,000.00
70461	Communication	8,000,000.00	8,500,000.00	10,000,000.00
705	ENVIRONMENTAL PROTECTION	60,000,000.00	80,000,000.00	430,000,000.00
7051	WASTE MANAGEMENT	60,000,000.00	80,000,000.00	430,000,000.00
70511	Waste Management	60,000,000.00	80,000,000.00	430,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	696,500,000.00	1,094,087,899.00	1,359,188,000.00
7063	WATER SUPPLY	696,500,000.00	1,094,087,899.00	1,359,188,000.00
70631	Water Supply	696,500,000.00	1,094,087,899.00	1,359,188,000.00
707	HEALTH	280,000,000.00	295,000,000.00	620,836,000.00
7074	PUBLIC HEALTH SERVICES	280,000,000.00	295,000,000.00	620,836,000.00
70741	Public Health Services	280,000,000.00	295,000,000.00	620,836,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
708	RECREATION, CULTURE AND RELIGION	5,000,000.00	10,000,000.00	15,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	10,000,000.00	15,000,000.00
70861	Recreation, Culture and Religion N.E.C.	5,000,000.00	10,000,000.00	15,000,000.00
709	EDUCATION	200,000,000.00	320,000,000.00	440,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	200,000,000.00	320,000,000.00	440,000,000.00
70912	Primary Education	200,000,000.00	320,000,000.00	440,000,000.00

3.D Expenditure by Location Classification

Table 17: Total Expenditure by Location Classification

235317 - YUSUFARI 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	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
2353	YOBE NORTH	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
235317	YUSUFARI	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
23531708	Maimalari	45,000,000.00	75,000,000.00	140,000,000.00
23531709	Mayori	50,000,000.00	75,000,000.00	200,000,000.00
23531710	Yusufari	147,000,000.00	248,000,000.00	329,000,000.00
23531797	Yusufari - LG Wide	5,044,168,804.05	6,425,487,915.00	9,919,578,516.00

Table 18: Personnel Expenditure by Location Classification

235317 - YUSUFARI 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	1,066,873,425.48	876,825,766.00	1,335,192,000.00
2353	YOBE NORTH	1,066,873,425.48	876,825,766.00	1,335,192,000.00
235317	YUSUFARI	1,066,873,425.48	876,825,766.00	1,335,192,000.00
23531797	Yusufari - LG Wide	1,066,873,425.48	876,825,766.00	1,335,192,000.00

Table 19: Other Recurrent Expenditure by Location Classification

235317 - YUSUFARI 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	971,995,378.57	1,507,174,250.00	1,915,291,516.00
2353	YOBE NORTH	971,995,378.57	1,507,174,250.00	1,915,291,516.00
235317	YUSUFARI	971,995,378.57	1,507,174,250.00	1,915,291,516.00
23531797	Yusufari - LG Wide	971,995,378.57	1,507,174,250.00	1,915,291,516.00

Table 20: Capital Expenditure by Location Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
235	YOBE STATE	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
2353	YOBE NORTH	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
235317	YUSUFARI	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
23531708	Maimalari	45,000,000.00	75,000,000.00	140,000,000.00
23531709	Mayori	50,000,000.00	75,000,000.00	200,000,000.00
23531710	Yusufari	147,000,000.00	248,000,000.00	329,000,000.00
23531797	Yusufari - LG Wide	3,005,300,000.00	4,041,487,899.00	6,669,095,000.00

3.E Expenditure by Programme Classification

Table 21: Total Expenditure by Programme Classification

235317 - YUSUFARI 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	5,286,168,804.05	6,823,487,915.00	10,588,578,516.00
01	AGRICULTURE	570,999,606.25	563,552,707.00	1,146,521,000.00
0101	Effective governance of the Agriculture Sector	361,999,606.25	364,052,707.00	775,700,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	361,999,606.25	364,052,707.00	775,700,000.00
0102	Development of the livestock value chain	52,000,000.00	62,500,000.00	170,821,000.00
010202	Meat processing and marketing	15,000,000.00	18,000,000.00	50,000,000.00
010203	Poultry, pig, and micro livestock production	37,000,000.00	44,500,000.00	120,821,000.00
0103	Enhancement of food production and productivity	40,000,000.00	75,000,000.00	125,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	40,000,000.00	75,000,000.00	125,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	27,000,000.00	32,000,000.00	15,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	27,000,000.00	32,000,000.00	15,000,000.00
0106	Promotion of forest resource conservation and preservation	90,000,000.00	30,000,000.00	60,000,000.00
010601	Forest regeneration and conservation	90,000,000.00	30,000,000.00	60,000,000.00
02	SOCIETAL RE-ORIENTATION	87,254,158.76	85,476,610.00	114,000,000.00
0210	Societal Re-orientation - General	87,254,158.76	85,476,610.00	114,000,000.00
021001	Societal Re-orientation - General	87,254,158.76	85,476,610.00	114,000,000.00
04	HEALTH	523,762,718.22	476,480,000.00	918,736,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	448,762,718.22	446,480,000.00	918,736,000.00
040301	Reproductive, Maternal and Neonatal Health	448,762,718.22	446,480,000.00	918,736,000.00
0405	Provision of adequate and modern health infrastructure for health services	75,000,000.00	30,000,000.00	-
040501	Functional Health Facilities	75,000,000.00	30,000,000.00	-
05	EDUCATION	419,903,621.52	480,581,100.00	739,500,000.00
0502	Increase in access, retention, and completion rate at all levels	249,903,621.52	205,581,100.00	359,500,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	249,903,621.52	205,581,100.00	359,500,000.00
0505	Adequate infrastructure at all levels	170,000,000.00	275,000,000.00	380,000,000.00
050501	Schools' infrastructure construction and rehabilitation	150,000,000.00	245,000,000.00	350,000,000.00
050503	Libraries and laboratories	20,000,000.00	30,000,000.00	30,000,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
06	HOUSING AND URBAN DEVELOPMENT	89,000,000.00	100,000,000.00	533,000,000.00
0610	Housing and Urban Development - General	89,000,000.00	100,000,000.00	533,000,000.00
061001	Housing and Urban Development - General	89,000,000.00	100,000,000.00	533,000,000.00
09	ENVIRONMENTAL IMPROVEMENT	60,000,000.00	80,000,000.00	430,000,000.00
0910	Environmental Improvement - General	60,000,000.00	80,000,000.00	430,000,000.00
091001	Environmental Improvement - General	60,000,000.00	80,000,000.00	430,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	696,500,000.00	1,094,087,899.00	1,359,188,000.00
1010	Water Resources and Rural Deve - General	696,500,000.00	1,094,087,899.00	1,359,188,000.00
101001	Water Resources and Rural Deve - General	696,500,000.00	1,094,087,899.00	1,359,188,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	1,827,326,458.59	2,640,943,709.00	2,989,733,516.00
1310	Reform of Government and Governance - General	1,827,326,458.59	2,640,943,709.00	2,989,733,516.00
131001	Reform of Government and Governance - General	1,827,326,458.59	2,640,943,709.00	2,989,733,516.00
14	POWER	150,000,000.00	250,000,000.00	390,000,000.00
1410	Power - General	150,000,000.00	250,000,000.00	390,000,000.00
141001	Power - General	150,000,000.00	250,000,000.00	390,000,000.00
17	ROAD	861,422,240.70	1,052,365,890.00	1,770,900,000.00
1710	Road - General	861,422,240.70	1,052,365,890.00	1,770,900,000.00
171001	Road - General	861,422,240.70	1,052,365,890.00	1,770,900,000.00
23	SOCIAL PROTECTION	-	-	197,000,000.00
2305	Social Pensions and Old Age Support	-	-	197,000,000.00
230501	Pensions Payments and Contributions	-	-	107,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 22: Personnel Expenditure by Programme Classification

235317 - YUSUFARI 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	1,066,873,425.48	876,825,766.00	1,335,192,000.00
01	AGRICULTURE	173,899,606.25	118,192,707.00	175,700,000.00
0101	Effective governance of the Agriculture Sector	173,899,606.25	118,192,707.00	175,700,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	173,899,606.25	118,192,707.00	175,700,000.00
02	SOCIETAL RE-ORIENTATION	45,154,158.76	24,501,610.00	30,000,000.00
0210	Societal Re-orientation - General	45,154,158.76	24,501,610.00	30,000,000.00
021001	Societal Re-orientation - General	45,154,158.76	24,501,610.00	30,000,000.00
04	HEALTH	183,662,718.22	127,500,000.00	182,900,000.00
0403	Enhancement of the delivery of Essential Package of Health	183,662,718.22	127,500,000.00	182,900,000.00
040301	Reproductive, Maternal and Neonatal Health	183,662,718.22	127,500,000.00	182,900,000.00
05	EDUCATION	189,703,621.52	119,001,100.00	174,500,000.00
0502	Increase in access, retention, and completion rate at all le	189,703,621.52	119,001,100.00	174,500,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	189,703,621.52	119,001,100.00	174,500,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	419,731,080.02	414,744,459.00	485,192,000.00
1310	Reform of Government and Governance - General	419,731,080.02	414,744,459.00	485,192,000.00
131001	Reform of Government and Governance - General	419,731,080.02	414,744,459.00	485,192,000.00
17	ROAD	54,722,240.70	72,885,890.00	89,900,000.00
1710	Road - General	54,722,240.70	72,885,890.00	89,900,000.00
171001	Road - General	54,722,240.70	72,885,890.00	89,900,000.00
23	SOCIAL PROTECTION	-	-	197,000,000.00
2305	Social Pensions and Old Age Support	-	-	197,000,000.00
230501	Pensions Payments and Contributions	-	-	107,000,000.00
230502	Gratuity	-	-	90,000,000.00

Table 23: Other Recurrent Expenditure by Programme Classification

235317 - YUSUFARI 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	971,995,378.57	1,507,174,250.00	1,915,291,516.00
01	AGRICULTURE	126,100,000.00	153,460,000.00	285,000,000.00
0101	Effective governance of the Agriculture Sector	78,100,000.00	92,460,000.00	200,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	78,100,000.00	92,460,000.00	200,000,000.00
0102	Development of the livestock value chain	21,000,000.00	21,000,000.00	35,000,000.00
010203	Poultry, pig, and micro livestock production	21,000,000.00	21,000,000.00	35,000,000.00
0103	Enhancement of food production and productivity	27,000,000.00	40,000,000.00	50,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	27,000,000.00	40,000,000.00	50,000,000.00
02	SOCIETAL RE-ORIENTATION	29,100,000.00	42,475,000.00	59,000,000.00
0210	Societal Re-orientation - General	29,100,000.00	42,475,000.00	59,000,000.00
021001	Societal Re-orientation - General	29,100,000.00	42,475,000.00	59,000,000.00
04	HEALTH	60,100,000.00	53,980,000.00	115,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	60,100,000.00	53,980,000.00	115,000,000.00
040301	Reproductive, Maternal and Neonatal Health	60,100,000.00	53,980,000.00	115,000,000.00
05	EDUCATION	30,200,000.00	41,580,000.00	125,000,000.00
0502	Increase in access, retention, and completion rate at all levels	30,200,000.00	41,580,000.00	125,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	30,200,000.00	41,580,000.00	125,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	79,000,000.00	85,000,000.00	483,000,000.00
0610	Housing and Urban Development - General	79,000,000.00	85,000,000.00	483,000,000.00
061001	Housing and Urban Development - General	79,000,000.00	85,000,000.00	483,000,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	637,395,378.57	1,116,199,250.00	828,291,516.00
1310	Reform of Government and Governance - General	637,395,378.57	1,116,199,250.00	828,291,516.00
131001	Reform of Government and Governance - General	637,395,378.57	1,116,199,250.00	828,291,516.00
17	ROAD	10,100,000.00	14,480,000.00	20,000,000.00
1710	Road - General	10,100,000.00	14,480,000.00	20,000,000.00
171001	Road - General	10,100,000.00	14,480,000.00	20,000,000.00

Table 24: Capital Expenditure by Programme Classification

225317 - YUSUFARI Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
01	AGRICULTURE	271,000,000.00	291,900,000.00	685,821,000.00
0101	Effective governance of the Agriculture Sector	110,000,000.00	153,400,000.00	400,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols	110,000,000.00	153,400,000.00	400,000,000.00
0102	Development of the livestock value chain	31,000,000.00	41,500,000.00	135,821,000.00
010202	Meat processing and marketing	15,000,000.00	18,000,000.00	50,000,000.00
010203	Poultry, pig, and micro livestock production	16,000,000.00	23,500,000.00	85,821,000.00
0103	Enhancement of food production and productivity	13,000,000.00	35,000,000.00	75,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification)	13,000,000.00	35,000,000.00	75,000,000.00
0105	Enhancement of fisheries resources development (aquaculture)	27,000,000.00	32,000,000.00	15,000,000.00
010501	Commercial aquaculture development (fish production, feed mills)	27,000,000.00	32,000,000.00	15,000,000.00
0106	Promotion of forest resource conservation and preservation	90,000,000.00	30,000,000.00	60,000,000.00
010601	Forest regeneration and conservation	90,000,000.00	30,000,000.00	60,000,000.00
02	SOCIETAL RE-ORIENTATION	13,000,000.00	18,500,000.00	25,000,000.00
0210	Societal Re-orientation - General	13,000,000.00	18,500,000.00	25,000,000.00
021001	Societal Re-orientation - General	13,000,000.00	18,500,000.00	25,000,000.00
04	HEALTH	280,000,000.00	295,000,000.00	620,836,000.00
0403	Enhancement of the delivery of Essential Package of Health Services	205,000,000.00	265,000,000.00	620,836,000.00
040301	Reproductive, Maternal and Neonatal Health	205,000,000.00	265,000,000.00	620,836,000.00
0405	Provision of adequate and modern health infrastructure for health services	75,000,000.00	30,000,000.00	-
040501	Functional Health Facilities	75,000,000.00	30,000,000.00	-
05	EDUCATION	200,000,000.00	320,000,000.00	440,000,000.00
0502	Increase in access, retention, and completion rate at all levels	30,000,000.00	45,000,000.00	60,000,000.00
050201	Early Childhood Care, Development and Education (ECCDE)	30,000,000.00	45,000,000.00	60,000,000.00
0505	Adequate infrastructure at all levels	170,000,000.00	275,000,000.00	380,000,000.00
050501	Schools' infrastructure construction and rehabilitation	150,000,000.00	245,000,000.00	350,000,000.00
050503	Libraries and laboratories	20,000,000.00	30,000,000.00	30,000,000.00
06	HOUSING AND URBAN DEVELOPMENT	10,000,000.00	15,000,000.00	50,000,000.00
0610	Housing and Urban Development - General	10,000,000.00	15,000,000.00	50,000,000.00
061001	Housing and Urban Development - General	10,000,000.00	15,000,000.00	50,000,000.00

225317 - YUSUFARI Local Government, Yobe State - 2026 - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
09	ENVIRONMENTAL IMPROVEMENT	60,000,000.00	80,000,000.00	430,000,000.00
0910	Environmental Improvement - General	60,000,000.00	80,000,000.00	430,000,000.00
091001	Environmental Improvement - General	60,000,000.00	80,000,000.00	430,000,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	696,500,000.00	1,094,087,899.00	1,359,188,000.00
1010	Water Resources and Rural Deve - General	696,500,000.00	1,094,087,899.00	1,359,188,000.00
101001	Water Resources and Rural Deve - General	696,500,000.00	1,094,087,899.00	1,359,188,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	770,200,000.00	1,110,000,000.00	1,676,250,000.00
1310	Reform of Government and Governance - General	770,200,000.00	1,110,000,000.00	1,676,250,000.00
131001	Reform of Government and Governance - General	770,200,000.00	1,110,000,000.00	1,676,250,000.00
14	POWER	150,000,000.00	250,000,000.00	390,000,000.00
1410	Power - General	150,000,000.00	250,000,000.00	390,000,000.00
141001	Power - General	150,000,000.00	250,000,000.00	390,000,000.00
17	ROAD	796,600,000.00	965,000,000.00	1,661,000,000.00
1710	Road - General	796,600,000.00	965,000,000.00	1,661,000,000.00
171001	Road - General	796,600,000.00	965,000,000.00	1,661,000,000.00

3.F Capital Expenditure by Project

Table 25: Capital Expenditure by Project

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Expenditure						3,247,300,000.00	4,439,487,899.00	7,338,095,000.00
Purchase of a utility vehicle for the Local Government Sanitation Committee	13 - REFORM OF GO	012500100100 - Director of Personnel Management	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23531797 - Yusufari - LG Wide	-	-	60,000,000.00
Purchase of 20 m/c KASEA to Councillors and purchase of 15 m/c to youths empowerment	13 - REFORM OF GO	012500100200 - General Administration Unit	23010104 - Purchase of Motor Cycles	70131 - General Personnel Services	23531797 - Yusufari - LG Wide	40,000,000.00	80,000,000.00	80,000,000.00
Purchase of 3 Toyota Hilux fairly use for security & council bus	13 - REFORM OF GO	012500100200 - General Administration Unit	23010105 - Purchase of Motor Vehicles	70131 - General Personnel Services	23531797 - Yusufari - LG Wide	135,000,000.00	150,000,000.00	150,000,000.00
Construction of Corpers lodge, guest house at Kumaganam & landscaping chairman of	13 - REFORM OF GO	012500100200 - General Administration Unit	23020102 - Construction/ Provision of Reside	70131 - General Personnel Services	23531797 - Yusufari - LG Wide	158,000,000.00	350,000,000.00	524,500,000.00
Construction of 10 mosques, fencing of grave yard , EID ground and renovation of police	13 - REFORM OF GO	012500100200 - General Administration Unit	23020118 - Construction/ Provision of Infrastr	70131 - General Personnel Services	23531797 - Yusufari - LG Wide	130,000,000.00	250,000,000.00	350,000,000.00
purchase of communication gadgets, camera, channel, carpet, canopy, plastic chairs, and	02 - SOCIETAL RE	012500100600 - Information Unit	23010150 - Purchase of Broadcast & Commu	70461 - Communication	23531797 - Yusufari - LG Wide	8,000,000.00	8,500,000.00	10,000,000.00
sport to gaming activities football, volleyball e.t.c	02 - SOCIETAL RE	012500100700 - Social Development, Youth, Sports and	23010126 - Purchase of Sporting / Gaming Eq	70861 - Recreation, Culture and Religion	23531797 - Yusufari - LG Wide	5,000,000.00	10,000,000.00	15,000,000.00
Procurement of motor Vehicle 2no Hilux	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23010105 - Purchase of Motor Vehicles	70421 - Agriculture	23531797 - Yusufari - LG Wide	10,000,000.00	5,000,000.00	70,000,000.00
purchase of harrow & ploughwood etc. & purchased of hand tractors (20) and 5 massey	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23531797 - Yusufari - LG Wide	80,000,000.00	128,400,000.00	240,000,000.00
Procurement of irrigation water pump for the establishment of an orchard	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23020105 - Construction/ Provision of Water	70421 - Agriculture	23531797 - Yusufari - LG Wide	10,000,000.00	10,000,000.00	25,000,000.00
Renovation of agric dept office	01 - AGRICULTURE	021500100100 - Department of Agriculture & Natural Re	23030121 - Rehabilitation/ Repairs of Office	70421 - Agriculture	23531797 - Yusufari - LG Wide	10,000,000.00	10,000,000.00	65,000,000.00
purchase of 500,000 polythine bags/ establishment of nursery bed, development of oa	01 - AGRICULTURE	021500100200 - Forestry Development Unit	23040101 - Tree Planting	70422 - Forestry	23531797 - Yusufari - LG Wide	90,000,000.00	30,000,000.00	60,000,000.00
purchase of 50 sets of OX/Team and accessories	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23531797 - Yusufari - LG Wide	16,000,000.00	23,500,000.00	85,821,000.00
construction of modern abattoir at yusufari slaughter slap	01 - AGRICULTURE	021500200100 - Livestock & Veterinary	23020136 - Construction/ Provision of Abatto	70421 - Agriculture	23531710 - Yusufari	15,000,000.00	18,000,000.00	50,000,000.00
fish fingerlings and equipment ,fish feeding supply of dry fish and smoked fish	01 - AGRICULTURE	021500200200 - Fisheries Development	23010127 - Purchase of Agricultural Equipme	70421 - Agriculture	23531797 - Yusufari - LG Wide	12,000,000.00	14,000,000.00	15,000,000.00
0	01 - AGRICULTURE	021500200200 - Fisheries Development	23020113 - Construction/ Provision of Agricul	70421 - Agriculture	23531797 - Yusufari - LG Wide	15,000,000.00	18,000,000.00	-
construction of home economics skill acquisition centre in yusufari	01 - AGRICULTURE	021500300400 - Home Economic and Manufacturing	23020132 - Construction/ Provision of Skill/V	70421 - Agriculture	23531710 - Yusufari	13,000,000.00	35,000,000.00	75,000,000.00
purchase of 3 sharan and repairs of 5 old mass transit buses UNIMOQ & Purchased of n	13 - REFORM OF GO	022000100100 - Department of Finance & Supplies	23010105 - Purchase of Motor Vehicles	70112 - Financial and Fiscal Affairs	23531797 - Yusufari - LG Wide	208,000,000.00	140,000,000.00	137,750,000.00
office furniture fittings	13 - REFORM OF GO	022000100100 - Department of Finance & Supplies	23010112 - Purchase of Office Furniture and	70112 - Financial and Fiscal Affairs	23531797 - Yusufari - LG Wide	10,000,000.00	25,000,000.00	10,250,000.00
purchase of computer sets and accessories, 3 no of safes and accounting record books	13 - REFORM OF GO	022000100100 - Department of Finance & Supplies	23010113 - Purchase of Computers and Accel	70112 - Financial and Fiscal Affairs	23531797 - Yusufari - LG Wide	10,000,000.00	15,000,000.00	10,750,000.00
construction/renovation of shopping complex at yusufari,bonigarr ,tulotulo and kumaga	13 - REFORM OF GO	022000100100 - Department of Finance & Supplies	23020124 - Construction/ Provision of Market	70112 - Financial and Fiscal Affairs	23531797 - Yusufari - LG Wide	60,000,000.00	70,000,000.00	300,000,000.00
0	17 - ROAD	023400100100 - Department of Works	23010105 - Purchase of Motor Vehicles	70443 - Construction	23531797 - Yusufari - LG Wide	14,500,000.00	50,000,000.00	-
completion of 2km road and 4km drainage at yusufari	17 - ROAD	023400100100 - Department of Works	23020114 - Construction/ Provision of Roads	70443 - Construction	23531797 - Yusufari - LG Wide	705,100,000.00	825,000,000.00	1,357,000,000.00
Rehabilitation of road from Yusufari to Yunusari and Yusufari to Gashua	17 - ROAD	023400100100 - Department of Works	23030113 - Rehabilitation/ Repairs of Roads	70443 - Construction	23531797 - Yusufari - LG Wide	-	-	30,000,000.00
complete package of solar borehole at fire service office at Yusufari Local Government.	06 - HOUSING ANI	023400100500 - Fire Service Unit	23020105 - Construction/ Provision of Water	70321 - Fire Protection Services	23531710 - Yusufari	5,000,000.00	5,000,000.00	30,000,000.00
Repairs of fire service offices	06 - HOUSING ANI	023400100500 - Fire Service Unit	23030109 - Rehabilitation/ Repairs of Fire F	70321 - Fire Protection Services	23531797 - Yusufari - LG Wide	2,000,000.00	5,000,000.00	10,000,000.00
repairs of fire service office	06 - HOUSING ANI	023400100500 - Fire Service Unit	23030121 - Rehabilitation/ Repairs of Office	70321 - Fire Protection Services	23531797 - Yusufari - LG Wide	3,000,000.00	5,000,000.00	10,000,000.00
Land compensation	17 - ROAD	023400100600 - Town Country Planning Unit	23010101 - Purchase / Acquisition of Land	70443 - Construction	23531797 - Yusufari - LG Wide	44,000,000.00	50,000,000.00	130,000,000.00
Survey equipments, Project of sign base map & modern plan of Yusufari	17 - ROAD	023400100600 - Town Country Planning Unit	23010133 - Purchase of Surveying Equipment	70443 - Construction	23531710 - Yusufari	14,000,000.00	20,000,000.00	24,000,000.00
0	17 - ROAD	023400100600 - Town Country Planning Unit	23020101 - Construction/ Provision of Office	70443 - Construction	23531797 - Yusufari - LG Wide	19,000,000.00	20,000,000.00	-
extension of electricity and purchased of 5 transformer counter part REB fund	14 - POWER	023400200100 - Rural Electrification	23020103 - Construction/ Provision of Electr	70435 - Electricity	23531797 - Yusufari - LG Wide	30,000,000.00	75,000,000.00	100,000,000.00
10 street light solar to 10 wards of the local government	14 - POWER	023400200100 - Rural Electrification	23020123 - Construction/ Provision of Traffic	70435 - Electricity	23531797 - Yusufari - LG Wide	75,000,000.00	100,000,000.00	150,000,000.00
Connection of national grid from katasheya to maimalari	14 - POWER	023400200100 - Rural Electrification	23020125 - Construction/ Provision of Power	70435 - Electricity	23531708 - Maimalari	45,000,000.00	75,000,000.00	140,000,000.00
Construction of WASH Unit Coordinator's Office	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020101 - Construction/ Provision of Office	70631 - Water Supply	23531797 - Yusufari - LG Wide	10,000,000.00	15,000,000.00	20,000,000.00
drilling of 30 solar abattoir boreholes across the LGAs, drilling of borehole for nursery pla	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020105 - Construction/ Provision of Water	70631 - Water Supply	23531797 - Yusufari - LG Wide	506,500,000.00	744,087,899.00	913,326,000.00
construction of four flush toilet at market and other public places	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23020128 - Construction/ Provision of Other	70631 - Water Supply	23531797 - Yusufari - LG Wide	10,000,000.00	10,000,000.00	15,000,000.00
purchase of borehole procurement of solar accessories for routine borehole and accesso	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23030104 - Rehabilitation/ Repairs of Water	70631 - Water Supply	23531797 - Yusufari - LG Wide	165,000,000.00	315,000,000.00	390,862,000.00
WASH Activities	10 - WATER RESO	023400300100 - Water Resource & Water Supply	23040105 - Water Pollution Prevention & Con	70631 - Water Supply	23531797 - Yusufari - LG Wide	5,000,000.00	10,000,000.00	20,000,000.00
Construction of culvert & control of flooding at Yusufari township	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23020130 - Construction/ Provision of Culvert	70511 - Waste Management	23531797 - Yusufari - LG Wide	40,000,000.00	30,000,000.00	180,000,000.00
Evacuation of sand dunes at buia tura & shetimari	09 - ENVIRONMENT	023400400100 - Environment Service, Drainage and Cul	23020133 - Construction/ Provision of Drains	70511 - Waste Management	23531797 - Yusufari - LG Wide	20,000,000.00	50,000,000.00	250,000,000.00
Purchase of fairly use utility vehicle to the budget department	13 - REFORM OF GO	023800100100 - Budget, Planning, Research and Statist	23010105 - Purchase of Motor Vehicles	70132 - Overall Planning and Statistical	23531797 - Yusufari - LG Wide	8,000,000.00	10,000,000.00	15,000,000.00
purchase of office furnitures, fittings to budget dept	13 - REFORM OF GO	023800100100 - Budget, Planning, Research and Statist	23010112 - Purchase of Office Furniture and	70132 - Overall Planning and Statistical	23531797 - Yusufari - LG Wide	6,000,000.00	12,000,000.00	28,000,000.00
Purchase of Laptop, Desktop Computer & accessories	13 - REFORM OF GO	023800100100 - Budget, Planning, Research and Statist	23010113 - Purchase of Computers and Accel	70132 - Overall Planning and Statistical	23531797 - Yusufari - LG Wide	5,200,000.00	8,000,000.00	10,000,000.00
procurement of inspection vehicle hilux 4 w/d fairly use	05 - EDUCATION	051700100100 - Department of Education	23010105 - Purchase of Motor Vehicles	70912 - Primary Education	23531797 - Yusufari - LG Wide	30,000,000.00	45,000,000.00	60,000,000.00
customize and purchase of exercise and textbooks to primary, sec and UBE	05 - EDUCATION	051700100100 - Department of Education	23010125 - Purchase of Library Books & Equi	70912 - Primary Education	23531797 - Yusufari - LG Wide	20,000,000.00	30,000,000.00	30,000,000.00
instrumental materials to primary schools, construction of new hostels and toilet to boar	05 - EDUCATION	051700100100 - Department of Education	23020107 - Construction/ Provision of Public	70912 - Primary Education	23531710 - Yusufari	100,000,000.00	170,000,000.00	150,000,000.00
Reactivation of the Boarding Primary School at Mayori	05 - EDUCATION	051700100100 - Department of Education	23030106 - Rehabilitation/ Repairs of Public	70912 - Primary Education	23531709 - Mayori	50,000,000.00	75,000,000.00	200,000,000.00
purchase of hospital equipments	04 - HEALTH	052100100100 - Department of Health Care	23010122 - Purchase of Health / Medical Equ	70741 - Public Health Services	23531797 - Yusufari - LG Wide	35,000,000.00	45,000,000.00	230,000,000.00
purchase of toyota hilux new ambulance, and repairs of ambulance to health departme	04 - HEALTH	052100100100 - Department of Health Care	23010139 - Purchase of Ambulance	70741 - Public Health Services	23531797 - Yusufari - LG Wide	90,000,000.00	120,000,000.00	190,836,000.00
0	04 - HEALTH	052100100100 - Department of Health Care	23020106 - Construction/ Provision of Hospit	70741 - Public Health Services	23531797 - Yusufari - LG Wide	75,000,000.00	30,000,000.00	-
Fencing of PHCC Kumaganam and Kajimaram	04 - HEALTH	052100100100 - Department of Health Care	23020135 - Construction/ Provision of Perime	70741 - Public Health Services	23531797 - Yusufari - LG Wide	80,000,000.00	100,000,000.00	200,000,000.00

3.G Basic Education Expenditure

Table 26: Basic Education Expenditure by Administrative Classification

235317 - YUSUFARI 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	565,704,921.52	589,932,074.00	802,238,262.00
050000000000	SOCIAL	565,704,921.52	589,932,074.00	802,238,262.00
051700000000	DEPARTMENT OF EDUCATION	565,704,921.52	589,932,074.00	802,238,262.00
051700100100	Department of Education	565,704,921.52	589,932,074.00	802,238,262.00

Table 27: Basic Education Expenditure by Economic Classification

235317 - YUSUFARI 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	565,704,921.52	589,932,074.00	802,238,262.00
2	EXPENDITURES	565,704,921.52	589,932,074.00	802,238,262.00
21	PERSONNEL COSTS	335,504,921.52	228,352,074.00	237,238,262.00
2101	SALARY	335,504,921.52	228,352,074.00	237,238,262.00
210101	SALARIES AND WAGES	335,504,921.52	228,352,074.00	237,238,262.00
21010101	Consolidated Salary	335,504,921.52	228,352,074.00	237,238,262.00
22	OTHER RECURRENT COSTS	30,200,000.00	41,580,000.00	125,000,000.00
2202	OVERHEAD COSTS	6,200,000.00	8,580,000.00	60,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	1,300,000.00	1,500,000.00	3,500,000.00
22020101	Local Transport & Traveling - Training	1,300,000.00	1,500,000.00	3,500,000.00
220202	UTILITIES - GENERAL	600,000.00	820,000.00	2,300,000.00
22020202	Telephone Charges	500,000.00	620,000.00	1,100,000.00
22020211	Other Utility Charges	100,000.00	200,000.00	1,200,000.00
220203	MATERIALS & SUPPLIES- GENERAL	1,300,000.00	1,910,000.00	2,700,000.00
22020301	Office Stationaries/Computer Consumables	600,000.00	910,000.00	1,300,000.00
22020305	Printing of Non-Security Documents	700,000.00	1,000,000.00	1,400,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,300,000.00	2,000,000.00	2,600,000.00
22020402	Maintenance of Office Furniture	600,000.00	1,000,000.00	1,200,000.00
22020403	Maintenance of Office Building/Residential Qtrs	700,000.00	1,000,000.00	1,400,000.00

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	200,000.00	250,000.00	1,400,000.00
22020501	Local Training	200,000.00	250,000.00	1,400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	700,000.00	1,060,000.00	2,900,000.00
22020701	Financial Consulting	200,000.00	310,000.00	1,400,000.00
22020706	Surveying Services	500,000.00	750,000.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	150,000.00	1,200,000.00
22020901	Bank Charges (other than Interest)	100,000.00	150,000.00	1,200,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	700,000.00	890,000.00	43,400,000.00
22021001	Refreshment & Meals	400,000.00	440,000.00	1,750,000.00
22021007	Welfare Packages	300,000.00	450,000.00	1,650,000.00
22021017	Tuition, Registration & Exam Fees	-	-	40,000,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	24,000,000.00	33,000,000.00	65,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	24,000,000.00	33,000,000.00	65,000,000.00
22040101	Grants to Other Governments	4,000,000.00	3,000,000.00	5,000,000.00
22040109	Grants to Communities/NGOs	20,000,000.00	30,000,000.00	60,000,000.00
23	CAPITAL EXPENDITURES	200,000,000.00	320,000,000.00	440,000,000.00
2301	FIXED ASSET PURCHASED	50,000,000.00	75,000,000.00	90,000,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	50,000,000.00	75,000,000.00	90,000,000.00
23010105	Purchase of Motor Vehicles	30,000,000.00	45,000,000.00	60,000,000.00
23010125	Purchase of Library Books & Equipment	20,000,000.00	30,000,000.00	30,000,000.00
2302	CONSTRUCTION/ PROVISION	100,000,000.00	170,000,000.00	150,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	100,000,000.00	170,000,000.00	150,000,000.00
23020107	Construction/ Provision of Public Schools	100,000,000.00	170,000,000.00	150,000,000.00
2303	REHABILITATION/ REPAIRS	50,000,000.00	75,000,000.00	200,000,000.00
230301	REHABILITATION/ REPAIRS OF FIXED ASSETS	50,000,000.00	75,000,000.00	200,000,000.00
23030106	Rehabilitation/ Repairs of Public Schools	50,000,000.00	75,000,000.00	200,000,000.00

Table 28: Basic Education Expenditure by Functional Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>565,704,921.52</i>	<i>589,932,074.00</i>	<i>802,238,262.00</i>
709	EDUCATION	565,704,921.52	589,932,074.00	802,238,262.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	565,704,921.52	589,932,074.00	802,238,262.00
70912	Primary Education	565,704,921.52	589,932,074.00	802,238,262.00

Table 29: Basic Education Expenditure by Programme Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>419,903,621.52</i>	<i>480,581,100.00</i>	<i>739,500,000.00</i>
05	EDUCATION	419,903,621.52	480,581,100.00	739,500,000.00
0502	Increase in access, retention, and completion ra	249,903,621.52	205,581,100.00	359,500,000.00
050201	Early Childhood Care, Development and Education (EC	249,903,621.52	205,581,100.00	359,500,000.00
0505	Adequate infrastructure at all levels	170,000,000.00	275,000,000.00	380,000,000.00
050501	Schools' infrastructure construction and rehabilitation	150,000,000.00	245,000,000.00	350,000,000.00
050503	Libraries and laboratories	20,000,000.00	30,000,000.00	30,000,000.00

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

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Basic Education Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans,							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>237,238,262.00</i>	<i>60,000,000.00</i>	<i>65,000,000.00</i>	<i>362,238,262.00</i>	<i>440,000,000.00</i>	<i>802,238,262.00</i>
050000000000	SOCIAL	237,238,262.00	60,000,000.00	65,000,000.00	362,238,262.00	440,000,000.00	802,238,262.00
051700000000	DEPARTMENT OF EDUCATIO	237,238,262.00	60,000,000.00	65,000,000.00	362,238,262.00	440,000,000.00	802,238,262.00
051700100100	Department of Education	237,238,262.00	60,000,000.00	65,000,000.00	362,238,262.00	440,000,000.00	802,238,262.00

3.H Primary Healthcare Expenditure

Table 31: Primary Healthcare Expenditure by Administrative Classification

235317 - YUSUFARI 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
	<i>Total Expenditure</i>	<u>523,762,718.22</u>	<u>476,480,000.00</u>	<u>918,736,000.00</u>
050000000000	SOCIAL	523,762,718.22	476,480,000.00	918,736,000.00
052100000000	DEPARTMENT OF HEALTH CARE	523,762,718.22	476,480,000.00	918,736,000.00
052100100100	Department of Health Care	523,762,718.22	476,480,000.00	918,736,000.00

Table 32: Primary Healthcare Expenditure by Economic Classification

235317 - YUSUFARI 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	523,762,718.22	476,480,000.00	918,736,000.00
2	EXPENDITURES	523,762,718.22	476,480,000.00	918,736,000.00
21	PERSONNEL COSTS	183,662,718.22	127,500,000.00	182,900,000.00
2101	SALARY	183,662,718.22	127,500,000.00	182,900,000.00
210101	SALARIES AND WAGES	183,662,718.22	127,500,000.00	182,900,000.00
21010101	Consolidated Salary	183,662,718.22	127,500,000.00	182,900,000.00
22	OTHER RECURRENT COSTS	60,100,000.00	53,980,000.00	115,000,000.00
2202	OVERHEAD COSTS	48,100,000.00	52,480,000.00	107,000,000.00
220201	TRANSPORT & TRAVEL - GENERAL	500,000.00	670,000.00	2,000,000.00
22020101	Local Transport & Traveling - Training	500,000.00	670,000.00	2,000,000.00
220202	UTILITIES - GENERAL	300,000.00	400,000.00	1,000,000.00
22020202	Telephone Charges	100,000.00	200,000.00	400,000.00
22020211	Other Utility Charges	200,000.00	200,000.00	600,000.00
220203	MATERIALS & SUPPLIES- GENERAL	42,600,000.00	45,100,000.00	85,400,000.00
22020301	Office Stationaries/Computer Consumables	1,200,000.00	1,500,000.00	4,800,000.00
22020305	Printing of Non-Security Documents	1,400,000.00	1,600,000.00	5,600,000.00
22020307	Drugs/Laboratory/Medical Supplies	40,000,000.00	42,000,000.00	75,000,000.00
220204	MAINTENANCE SERVICES- GENERAL	1,400,000.00	1,800,000.00	5,600,000.00
22020402	Maintenance of Office Furniture	400,000.00	700,000.00	1,600,000.00
22020403	Maintenance of Office Building/Residential Qtrs	1,000,000.00	1,100,000.00	4,000,000.00

225317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
220205	TRAINING- GENERAL	1,500,000.00	1,750,000.00	6,000,000.00
22020501	Local Training	1,500,000.00	1,750,000.00	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GEN	600,000.00	980,000.00	2,400,000.00
22020701	Financial Consulting	100,000.00	150,000.00	400,000.00
22020706	Surveying Services	500,000.00	830,000.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	100,000.00	120,000.00	400,000.00
22020901	Bank Charges (other than Interest)	100,000.00	120,000.00	400,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,100,000.00	1,660,000.00	4,200,000.00
22021001	Refreshment & Meals	500,000.00	660,000.00	2,000,000.00
22021007	Welfare Packages	600,000.00	1,000,000.00	2,200,000.00
2204	GRANTS & OTHER CONTRIBUTIONS- GENERAL	12,000,000.00	1,500,000.00	8,000,000.00
220401	LOCAL GRANTS & CONTRIBUTIONS	12,000,000.00	1,500,000.00	8,000,000.00
22040101	Grants to Other Governments	2,000,000.00	1,500,000.00	8,000,000.00
22040109	Grants to Communities/NGOs	10,000,000.00	-	-
23	CAPITAL EXPENDITURES	280,000,000.00	295,000,000.00	620,836,000.00
2301	FIXED ASSET PURCHASED	125,000,000.00	165,000,000.00	420,836,000.00
230101	PURCHASE OF FIXED ASSET- GENERAL	125,000,000.00	165,000,000.00	420,836,000.00
23010122	Purchase of Health / Medical Equipment	35,000,000.00	45,000,000.00	230,000,000.00
23010139	Purchase of Ambulance	90,000,000.00	120,000,000.00	190,836,000.00
2302	CONSTRUCTION/ PROVISION	155,000,000.00	130,000,000.00	200,000,000.00
230201	CONSTRUCTION/ PROVISION OF FIXED ASSETS	155,000,000.00	130,000,000.00	200,000,000.00
23020106	Construction/ Provision of Hospitals / Health Centres	75,000,000.00	30,000,000.00	-
23020135	Construction/ Provision of Perimeter Wall Fence	80,000,000.00	100,000,000.00	200,000,000.00

Table 33: Primary Healthcare Expenditure by Functional Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Functional Classification				
Code	Function	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	523,762,718.22	476,480,000.00	918,736,000.00
707	HEALTH	523,762,718.22	476,480,000.00	918,736,000.00
7074	PUBLIC HEALTH SERVICES	523,762,718.22	476,480,000.00	918,736,000.00
70741	Public Health Services	523,762,718.22	476,480,000.00	918,736,000.00

Table 34: Primary Healthcare Expenditure by Programme Classification

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by Programme Classification				
Code	Sector, Objective and Programme	2025 Original Budget	2025 Performance January to September	2026 Approved Budget
	Total Expenditure	523,762,718.22	476,480,000.00	918,736,000.00
04	HEALTH	523,762,718.22	476,480,000.00	918,736,000.00
0403	Enhancement of the delivery of Essential Packa	448,762,718.22	446,480,000.00	918,736,000.00
040301	Reproductive, Maternal and Neonatal Health	448,762,718.22	446,480,000.00	918,736,000.00
0405	Provision of adequate and modern health infras	75,000,000.00	30,000,000.00	-
040501	Functional Health Facilities	75,000,000.00	30,000,000.00	-

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

235317 - YUSUFARI Local Government, Yobe State - 2026 Budget - Primary Health Expenditure by MDA by Main Economic Classification (* Other Recurrent refers to Debt Service, Loans, S							
Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Other Recurrent Expenditure*	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	182,900,000.00	107,000,000.00	8,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00
050000000000	SOCIAL	182,900,000.00	107,000,000.00	8,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00
052100000000	DEPARTMENT OF HEALTH CA	182,900,000.00	107,000,000.00	8,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00
052100100100	Department of Health Care	182,900,000.00	107,000,000.00	8,000,000.00	297,900,000.00	620,836,000.00	918,736,000.00