



KEBBI STATE GOVERNMENT

YAURI LOCAL GOVERNMENT 2026 BUDGET



YAURI LOCAL GOVERNMENT 2026 BUDGET

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Summary

Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Opening Balance	160,728,900.00		420,346,110.00
Recurrent Revenue	6,476,448,195.00	3,022,220,348.00	8,585,826,869.00
11 - GOVERNMENT SHARE OF FAAC	6,299,563,321.00	2,954,721,348.00	8,461,041,995.00
12 - INDEPENDENT REVENUE	176,884,874.00	67,499,000.00	124,784,874.00
Recurrent Expenditure	2,899,665,298.00	2,267,874,238.00	4,661,798,540.00
21 - PERSONNEL COST	1,013,528,374.00	563,301,317.00	1,095,891,886.00
22 - OTHER RECURRENT COSTS	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00
Transfer to Capital Account	3,737,511,797.00	754,346,110.00	4,344,374,439.00
Capital Receipts	-	-	-
13 - AID AND GRANTS	-	-	-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	3,737,511,797.00	334,000,000.00	4,344,374,439.00
Total Revenue (including OB)	6,637,177,095.00	3,022,220,348.00	9,006,172,979.00
Total Expenditure	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00



B.1 - TOTAL REVENUE BY ECONOMIC CLASSIFICATION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Total Revenue by Economic Classification

Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
1	REVENUE	6,476,448,195.00	3,022,220,348.00	8,585,826,869.00
11	GOVERNMENT SHARE OF FAAC	6,299,563,321.00	2,954,721,348.00	8,461,041,995.00
1101	GOVERNMENT SHARE OF FAAC	6,299,563,321.00	2,954,721,348.00	8,461,041,995.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	1,738,672,812.00	2,201,444,052.00	3,188,286,675.00
11010101	STATUTORY ALLOCATION	1,738,672,812.00	2,201,444,052.00	3,188,286,675.00
110102	LOCAL GOVERNMENT SHARE OF VAT	2,872,378,578.00	750,000,000.00	4,560,403,177.00
11010201	SHARE OF VAT	2,872,378,578.00	750,000,000.00	4,560,403,177.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,688,511,931.00	3,277,296.00	712,352,143.00
11010302	Excess Non-Oil	111,690,772.00	-	115,759,833.00
11010303	Exchange Gain	1,576,821,159.00	3,277,296.00	596,592,310.00
12	INDEPENDENT REVENUE	176,884,874.00	67,499,000.00	124,784,874.00
1201	TAX REVENUE	8,000,000.00	2,400,000.00	3,000,000.00
120103	OTHER TAXES	8,000,000.00	2,400,000.00	3,000,000.00
12010301	Cattle Tax (Where Applicable)	1,200,000.00	800,000.00	1,000,000.00
12010305	POOL BETTING TAX	1,200,000.00	800,000.00	1,000,000.00
12010306	DEVELOPMENT TAX/LEVY	1,800,000.00	800,000.00	1,000,000.00
12010314	Other Service Taxes	3,800,000.00	-	-
1202	NON-TAX REVENUE	168,884,874.00	65,099,000.00	121,784,874.00
120201	LICENCES - GENERAL	24,645,000.00	7,898,500.00	25,555,000.00
12020101	Bicycle License	400,000.00	400,000.00	400,000.00
12020102	Canoe License	1,000,000.00	35,000.00	1,000,000.00
12020103	Dog/Cat License	865,000.00	865,000.00	865,000.00
12020105	Hawker Permit License	400,000.00	400,000.00	400,000.00
12020106	Liquor License	1,350,000.00	350,000.00	1,350,000.00
12020107	Palm wine Tappers/Selling License	200,000.00	100,000.00	200,000.00
12020108	Learning Driving License	1,000,000.00	400,000.00	1,000,000.00
12020109	Bulk Cigarettes License	1,090,000.00	-	1,000,000.00
12020110	Squatters/Hawkers Permit	85,000.00	85,000.00	85,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020112	Motorcycle License	300,000.00	300,000.00	300,000.00
12020113	Warf Landing License	3,000,000.00	-	3,000,000.00
12020115	Kiosk License	150,000.00	150,000.00	150,000.00
12020116	Bakery House License	150,000.00	150,000.00	150,000.00
12020117	Registration of Meat Van license	1,000,000.00	-	1,000,000.00
12020118	Cattle Dealers License	2,000,000.00	120,000.00	2,000,000.00
12020120	Cold Room License	90,000.00	90,000.00	90,000.00
12020129	Cinematography License	100,000.00	100,000.00	100,000.00
12020136	Trade License	200,000.00	150,000.00	200,000.00
12020138	Sand, Granite, Iron, Sellers License	1,000,000.00	1,000,000.00	2,000,000.00
12020139	Sawmill License	1,000,000.00	1,000,000.00	1,000,000.00
12020155	Laundry/Dry Cleaning License	50,000.00	50,000.00	50,000.00
12020157	Building Materials Seller License	2,300,000.00	1,300,000.00	2,300,000.00
12020158	Kerosene Seller License	250,000.00	250,000.00	250,000.00
12020160	Hair Dressing/Barbing Salon License	115,000.00	103,500.00	115,000.00
12020162	Poultry Trading	100,000.00	-	100,000.00
12020163	Pit sheading Licenses	100,000.00	-	100,000.00
12020164	Medicine Store License	350,000.00	350,000.00	350,000.00
12020166	Bathing House/Public Toilet License	1,000,000.00	150,000.00	1,000,000.00
12020167	Other Licenses	5,000,000.00	-	5,000,000.00
120204	FEES- GENERAL	43,025,000.00	16,715,000.00	42,015,000.00
12020401	Survey Fees	2,000,000.00	1,500,000.00	2,000,000.00
12020402	Slaughter/Abattoir Fees	6,500,000.00	760,000.00	3,500,000.00
12020403	Marriage Registration Fees	2,000,000.00	2,000,000.00	4,000,000.00
12020413	Birth & Death Registration Fees	1,000,000.00	1,000,000.00	1,000,000.00
12020414	General Contractor Registration Fees	3,000,000.00	1,500,000.00	3,000,000.00
12020415	Tenders Fees	6,000,000.00	1,500,000.00	6,000,000.00
12020416	Forestry & Fuel Exploitation Fees	2,000,000.00	-	2,000,000.00
12020417	Falling of Trees Fees	1,000,000.00	1,000,000.00	1,000,000.00
12020419	Advertisement Fee (Sign Post)	1,500,000.00	1,500,000.00	1,500,000.00



Code	Economic	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
12020422	Motor Garage/Park Fees (As applicable)	5,250,000.00	2,250,000.00	5,250,000.00
12020423	Market Fees (As applicable)	8,000,000.00	1,000,000.00	8,000,000.00
12020425	Customary Right of Occupancy fees	350,000.00	350,000.00	500,000.00
12020436	Commercial Motor Vehicle/Motor Cycle/Tricycle Stickers Fees	1,900,000.00	90,000.00	1,900,000.00
12020441	Land Application Fee	1,700,000.00	1,700,000.00	1,700,000.00
12020442	Other Fees	825,000.00	565,000.00	665,000.00
120205	FINES - GENERAL	18,000,000.00	500,000.00	1,000,000.00
12020505	Penalty on Tenement Rate	18,000,000.00	500,000.00	1,000,000.00
120206	SALES - GENERAL	640,000.00	130,000.00	640,000.00
12020601	Sales of Stores (As applicable)	130,000.00	130,000.00	130,000.00
12020602	Sales of Unserviceable Stores (Refer to scrap value/auctioneer)	500,000.00	-	500,000.00
12020604	Other Sales	10,000.00	-	10,000.00
120207	EARNINGS -GENERAL	14,000,000.00	-	1,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	10,500,000.00	-	-
12020714	Earning from Workshops/Training Servises (Works School)	1,000,000.00	-	1,000,000.00
12020727	Earnings from any other services	2,500,000.00	-	-
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	23,000,000.00	9,000,000.00	13,000,000.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	5,000,000.00	4,000,000.00	5,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	18,000,000.00	5,000,000.00	8,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	12,000,000.00	2,000,000.00	5,000,000.00
12020915	Ground Rate	8,000,000.00	1,000,000.00	2,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	2,000,000.00	500,000.00	1,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	2,000,000.00	500,000.00	2,000,000.00
120212	INTEREST EARNED	2,000,000.00	-	2,000,000.00
12021204	Interest on Loans to SMES, Parastatals, and Limited Liability Companies (Receivable)	2,000,000.00	-	2,000,000.00
120213	RE-IMBURSEMENT GENERAL	31,574,874.00	28,855,500.00	31,574,874.00
12021304	LG Share of State IGR	31,574,874.00	28,855,500.00	31,574,874.00



TOTAL EXPENDITURE BY DEPARTMENTS

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Expenditure	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00
010000000000	ADMINISTRATION SECTOR	1,989,644,091.00	422,761,314.00	1,709,683,794.00
011100000000	OFFICE OF THE LG CHAIRMAN	23,231,485.00	14,820,062.00	19,458,883.00
011100100100	OFFICE OF THE CHAIRMAN	23,231,485.00	13,820,062.00	17,458,883.00
011118300100	INTERNAL AUDIT	-	1,000,000.00	2,000,000.00
011200000000	LOCAL GOVERNMENT COUNCIL	391,511,870.00	42,717,900.00	72,711,870.00
011200300100	THE COUNCIL	391,511,870.00	42,717,900.00	72,711,870.00
012500000000	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	389,066,112.00	143,534,360.00	177,341,492.00
012500100100	OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	389,066,112.00	143,534,360.00	177,341,492.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,368,892.00	41,688,992.00	12,368,892.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,892.00	41,688,992.00	12,368,892.00
016200000000	ADMINISTRATION & GENERAL SERVICES	1,173,465,732.00	180,000,000.00	1,427,802,657.00
016200100100	ADMINISTRATION & GENERAL SERVICES	1,173,465,732.00	180,000,000.00	1,427,802,657.00
020000000000	ECONOMIC SECTOR	2,971,893,167.00	1,834,777,856.00	5,417,908,620.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,116,745,163.00	145,240,048.00	1,259,745,163.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,116,745,163.00	145,240,048.00	1,259,745,163.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	1,023,281,175.00	1,552,752,253.00	3,323,770,911.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	1,023,281,175.00	1,552,752,253.00	3,323,770,911.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	779,532,010.00	97,950,984.00	782,057,727.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	779,532,010.00	97,950,984.00	782,057,727.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	52,334,819.00	38,834,571.00	52,334,819.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	52,334,819.00	38,834,571.00	52,334,819.00
050000000000	SOCIAL SECTOR	1,675,639,837.00	344,335,068.00	1,878,580,565.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	973,901,374.00	148,102,778.00	1,147,264,886.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	973,901,374.00	148,102,778.00	1,147,264,886.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	590,324,361.00	118,397,798.00	612,324,361.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	590,324,361.00	118,397,798.00	612,324,361.00
055100000000	TRADITIONAL RULERS' COUNCIL	111,414,102.00	77,834,492.00	118,991,318.00
055100100100	TRADITIONAL RULERS' COUNCIL	111,414,102.00	77,834,492.00	118,991,318.00



YAURI LOCAL GOVERNMENT, KEBBI STATE – 2026 BUDGET: PERSONNEL COST BY DEPARTMT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,658,883.00	7,426,854.00	8,658,883.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,800,000.00		2,800,000.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	0.00		
011118300100 - INTERNAL AUDIT	21020102 - Transport Allowance	0.00	1,000,000.00	2,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020105 - Entertainment Allowance	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	21020108 - Responsibility Allowance	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,868,892.00	38,688,992.00	3,868,892.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	2,500,000.00		2,500,000.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	36,711,870.00	36,717,900.00	36,711,870.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	28,000,000.00		28,000,000.00
011200300100 - THE COUNCIL	21030101 - GRATUITY	0.00		
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	108,920,700.00	80,613,568.00	108,920,700.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	98,700,238.00	74,923,207.00	98,700,238.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	147,974,387.00		147,974,387.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	83,974,387.00		83,974,387.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	101,110,056.00	73,210,922.00	101,110,056.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	13,092,931.00	22,398,222.00	30,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	6,772,031.00	21,493,634.00	70,228,474.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	158,958,198.00	51,546,987.00	158,958,198.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	54,745,163.00	39,240,048.00	54,745,163.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	76,434,527.00	64,450,984.00	76,434,527.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	37,971,292.00	18,255,428.00	37,971,292.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	42,334,819.00	33,334,571.00	42,334,819.00



OVERHEAD EXPENDITURE BY DEPARTMENT

Administrative Code	Economic Detailed Code	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
011100100100 - OFFICE OF THE CHAIRMAN	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	8,658,883.00	7,426,854.00	8,658,883.00
011100100100 - OFFICE OF THE CHAIRMAN	21020109 - Furniture Allowance	2,800,000.00		2,800,000.00
011118300100 - INTERNAL AUDIT	21010101 - SALARIES	0.00		
011118300100 - INTERNAL AUDIT	21020102 - Transport Allowance	0.00	1,000,000.00	2,000,000.00
011100100100 - OFFICE OF THE CHAIRMAN	21020105 - Entertainment Allowance	0.00		
011100100100 - OFFICE OF THE CHAIRMAN	21020108 - Responsibility Allowance	0.00		
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,868,892.00	38,688,992.00	3,868,892.00
016100100100 - SECRETARY TO THE LOCAL GOVERNMENT	21020109 - Furniture Allowance	2,500,000.00		2,500,000.00
011200300100 - THE COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	36,711,870.00	36,717,900.00	36,711,870.00
011200300100 - THE COUNCIL	21020109 - Furniture Allowance	28,000,000.00		28,000,000.00
011200300100 - THE COUNCIL	21030101 - GRATUITY	0.00		
012500100100 - OFFICE OF THE HEAD OF LOCAL GOVERNMENT SERVICE	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	108,920,700.00	80,613,568.00	108,920,700.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	98,700,238.00	74,923,207.00	98,700,238.00
022000100100 - DEPARTMENT FINANCE AND SUPPLIES	21030101 - GRATUITY	147,974,387.00		147,974,387.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	83,974,387.00		83,974,387.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	101,110,056.00	73,210,922.00	101,110,056.00



051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030102 - PENSION	13,092,931.00	22,398,222.00	30,000,000.00
051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	21030101 - GRATUITY	6,772,031.00	21,493,634.00	70,228,474.00
052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	158,958,198.00	51,546,987.00	158,958,198.00
021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	54,745,163.00	39,240,048.00	54,745,163.00
023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	76,434,527.00	64,450,984.00	76,434,527.00
055100100100 - TRADITIONAL RULERS' COUNCIL	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	37,971,292.00	18,255,428.00	37,971,292.00
023800100100 - DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	21010103 - CONSOLIDATED REVENUE FUND CHARGE- SALARIES	42,334,819.00	33,334,571.00	42,334,819.00



321320 - Yauri Local Government, Kebbi State - 2026 Budget: Capital Projects

Project Name	Administrative Code and Description	Location Code and Description	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
Total Capital Expenditure			3,737,511,797.00	334,000,000.00	4,344,374,439.00
Purchase & Distribution of 2000 bags Fertilizer to 2000 farmers	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	460,000,000.00	15,000,000.00	460,000,000.00
Repairs of 2 Tractor	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	10,000,000.00	-	10,000,000.00
Purchase of Agro Chemicals (Force Up, DD Force, etc.) for 2000 farmers	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	110,000,000.00	11,000,000.00	150,000,000.00
Rehabilitation of Yauri Fertilizer Stores	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	5,000,000.00	-	10,000,000.00
Purchase of 5285 Bags of Grains	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	300,000,000.00	-	400,000,000.00
Purchase of 200 Solar Powered Water Pump machine	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	10,000,000.00	15,000,000.00	10,000,000.00
Local participation on Agriculture (Irrigation Scheme)	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	2,000,000.00	-	2,000,000.00



Purchase Poultry Veterinary Drugs	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	25,000,000.00	-	25,000,000.00
Construction/Rehabilitation 1 Veterinary Clinic	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
Rehabilitation/Construction of 5 Abattoirs	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	40,000,000.00	-	40,000,000.00
Demarcation of Grazing Reserve across Yauri LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132001 - Chulu/koma	2,000,000.00	-	2,000,000.00
Rehabilitation of Poultry in Yauri LG Secretariat	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
Construction of 1 Earth Dams in Yauri Ward	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
Construction of 3000 Nursery/Tree Transplanting Amenities	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	2,000,000.00	-	2,000,000.00
Establishment of 1 Nursery within Yauri LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
3500 Tree Planting Campaign across the LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132002 - Gungun Sarki	1,000,000.00	-	1,000,000.00
Establishment of Fish Pond	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL	32132097 - LG Wide - Yauri LG	2,000,000.00	-	2,000,000.00



	RESOURCES & RURAL DEVELOPMENT				
Purchase of 15 no Canoe across the LGA	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132003 - Jijima	70,000,000.00	60,000,000.00	70,000,000.00
Purchase of 100 Fingerlings for Fish Farmers	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	7,000,000.00	-	7,000,000.00
Purchase of 30 Sewing and Knitting Machine	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
Purchase/Maintenance of 1 Waste Recycle Machine in Yauri LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	3,000,000.00	-	3,000,000.00
Support to Establish 20 Small Scale Industries LG-wide	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	2,000,000.00	-	2,000,000.00
Provision of street lights across all wards	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	12,474,283.00	-	12,000,000.00
Rural Electrification projects across all wards	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Purchase and installation of 5 no. 500kva Transformer for Yauri communities	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	10,000,000.00	-	30,000,000.00
Repairs and Renovation of Markets LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32132097 - LG Wide - Yauri LG	60,000,000.00	-	60,000,000.00
Repairs and Renovation of Motor Parks across the LGA	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32132004 - Tondi	40,000,000.00	-	40,000,000.00



Construction of Market Stalls LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32132097 - LG Wide - Yauri LG	115,000,000.00	-	200,000,000.00
Renovation of Lock-Up Shops LG-wide	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Construction and Rehabilitation of Asphat Roads LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	230,000,000.00	-	230,000,000.00
Rehabilitation of Concrete Bridges across the LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132005 - Yelwa Central	20,000,000.00	-	20,000,000.00
Construction of concrete ring Culverts LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Provision of laterite feeder LG-wide	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132006 - Yelwa East	20,000,000.00	-	20,000,000.00
Construction of Library across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132009 - Yelwa West	40,000,000.00	-	40,000,000.00
Rehabilitation of Primary Schools across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	30,000,000.00	-	20,000,000.00
Purchase of School Furniture & Instructional Materials.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	30,000,000.00	-	10,000,000.00
Rehabilitation of Islamiyya Schools across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132010 - Zamare	20,000,000.00	-	30,000,000.00
Construction of Classrooms, Offices and Stores across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	70,000,000.00	-	70,000,000.00
Rehabilitation of PHC & Dispensaries across the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	10,000,000.00	-	30,000,000.00



Purchase of Ambulance within the local government secretariat	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	40,000,000.00	-	40,000,000.00
Purchase of Hospital Equipments Such as scanning machine, incubators, medical table for delivery etc	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	30,000,000.00	-	30,000,000.00
Purchase of Drugs storage equipment such as cold system	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	10,000,000.00	2,000,000.00	3,000,000.00
Immunization activities within the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	10,000,000.00	-	10,000,000.00
Support to Nutrition activities within the LGA	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	34,948,582.00	-	34,948,582.00
Construction of Pit Latrine Within the LG secretariat	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	-	-	10,000,000.00
Medical health assistance for victims affected by flood	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	32132097 - LG Wide - Yauri LG	120,000,000.00	-	120,000,000.00
Purchase of Information Equipment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	3,000,000.00	-	3,000,000.00
Rehabilitation of Town Hall within the secretariat	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	1,000,000.00
Construction of Women Centre one for each ward	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	1,000,000.00	-	50,000,000.00
Purchase of Sport Equipment jerseys, ball, etc	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	4,000,000.00	-	5,000,000.00



Renovation of Yauri Stadium	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	5,000,000.00	-	10,000,000.00
Purchase of barbing machines, weldering machines etc as Youth Empowerment	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	10,000,000.00	-	10,000,000.00
Purchase of Services Materials for NYSC/Electoral Commission/Hajj operation.	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	25,000,000.00	-	5,000,000.00
Assistance to Orphanage Home	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132007 - Yelwa North	5,000,000.00	-	3,000,000.00
Support to Cultural and Traditional Activities	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	30,000,000.00	25,000,000.00	30,000,000.00
Provision of Service Materials & Sallah Celebration Festival	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Support to the Community with Flood & Disaster	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	3,000,000.00	-	20,000,000.00
Rehabilitation of Skill Acquisition Centre	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	30,000,000.00	-	10,000,000.00
Purchase of Firefighting Equipments such as fire extinguishers, life jacket	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	20,000,000.00	-	20,000,000.00
Construction / Rehabilitation of Fire Service Station within the LG secretariat	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	30,000,000.00	-	30,000,000.00
Construction of Water Reticulation (Pipe	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	25,000,000.00	-	10,000,000.00



Network) within Yauri area					
Construction Of Culverts & Drainages across Yauri LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	30,000,000.00	-	30,000,000.00
Rehabilitation of drainage across within Yauri LGA	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	25,000,000.00	20,000,000.00	30,000,000.00
Construction of Refuse Collection Centre	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	10,000,000.00	5,000,000.00	10,000,000.00
Land Compensation	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	32132097 - LG Wide - Yauri LG	178,623,200.00	-	178,623,200.00
Construction of Skill Acquisition Centre	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	10,000,000.00	-	10,000,000.00
Construction of Police Outpost across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132003 - Jijima	10,000,000.00	-	10,000,000.00
Community base poverty reduction progress (CPRP)	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	5,000,000.00	1,000,000.00	40,000,000.00
Construction/ Rehabilitation of Cemeteries across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132097 - LG Wide - Yauri LG	5,000,000.00	-	10,000,000.00
Rehabilitation of Mosque across the LGA	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	32132008 - Yelwa South	10,000,000.00	-	50,000,000.00
Community Development Assistance	016200100100 - ADMINISTRATION & GENERAL SERVICES	32132097 - LG Wide - Yauri LG	40,000,000.00	30,000,000.00	50,000,000.00
Support to National Population Commission Centre (NPC)	016200100100 - ADMINISTRATION & GENERAL SERVICES	32132097 - LG Wide - Yauri LG	40,000,000.00	-	10,000,000.00



Support to Dev Exchange Partners activities	016200100100 - ADMINISTRATION & GENERAL SERVICES	32132097 - LG Wide - Yauri LG	10,000,000.00	-	3,000,000.00
Furnishing of Local Government Secretariat	016200100100 - ADMINISTRATION & GENERAL SERVICES	32132097 - LG Wide - Yauri LG	30,000,000.00	-	30,000,000.00



TOTAL EXPENDITURE BY FUNCTION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Total Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Expenditure	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00
701	GENERAL PUBLIC SERVICES	2,122,285,698.00	1,884,348,138.00	3,857,170,432.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND F	1,055,050,143.00	1,609,290,215.00	2,945,967,277.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	414,743,355.00	56,537,962.00	90,170,753.00
70112	FINANCIAL AND FISCAL AFFAIRS	640,306,788.00	1,552,752,253.00	2,855,796,524.00
7013	GENERAL SERVICES	1,067,235,555.00	275,057,923.00	911,203,155.00
70131	GENERAL PERSONNEL SERVICES	389,066,112.00	143,534,360.00	177,341,492.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	112,334,819.00	38,834,571.00	82,334,819.00
70133	OTHER GENERAL SERVICES	565,834,624.00	92,688,992.00	651,526,844.00
703	PUBLIC ORDER AND SAFETY	550,000,000.00	100,000,000.00	730,644,705.00
7032	FIRE PROTECTION SERVICES	50,000,000.00	-	50,000,000.00
70321	FIRE PROTECTION SERVICES	50,000,000.00	-	50,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	500,000,000.00	100,000,000.00	680,644,705.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	500,000,000.00	100,000,000.00	680,644,705.00
704	ECONOMIC AFFAIRS	1,487,179,690.00	218,191,032.00	1,741,179,690.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIR	65,000,000.00	-	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	65,000,000.00	-	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,116,745,163.00	145,240,048.00	1,259,745,163.00
70421	AGRICULTURE	1,033,745,163.00	85,240,048.00	1,176,745,163.00
70422	FORESTRY	4,000,000.00	-	4,000,000.00
70423	FISHING AND HUNTING	79,000,000.00	60,000,000.00	79,000,000.00
7043	FUEL AND ENERGY	30,000,000.00	-	50,000,000.00
70435	ELECTRICITY	30,000,000.00	-	50,000,000.00
7045	TRANSPORT	135,434,527.00	72,950,984.00	131,434,527.00
70451	ROAD TRANSPORT	135,434,527.00	72,950,984.00	131,434,527.00
7047	OTHER INDUSTRIES	140,000,000.00	-	230,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	135,000,000.00	-	220,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	5,000,000.00	-	10,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
705	ENVIRONMENTAL PROTECTION	38,000,000.00	25,000,000.00	43,000,000.00
7051	WASTE MANAGEMENT	38,000,000.00	25,000,000.00	43,000,000.00
70511	WASTE MANAGEMENT	38,000,000.00	25,000,000.00	43,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	613,097,483.00	30,000,000.00	661,623,200.00
7061	HOUSING DEVELOPMENT	30,000,000.00	-	30,000,000.00
70611	HOUSING DEVELOPMENT	30,000,000.00	-	30,000,000.00
7062	COMMUNITY DEVELOPMENT	540,623,200.00	30,000,000.00	599,623,200.00
70621	COMMUNITY DEVELOPMENT	540,623,200.00	30,000,000.00	599,623,200.00
7063	WATER SUPPLY	25,000,000.00	-	10,000,000.00
70631	WATER SUPPLY	25,000,000.00	-	10,000,000.00
7064	STREET LIGHTING	12,474,283.00	-	12,000,000.00
70641	STREET LIGHTING	12,474,283.00	-	12,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	-	10,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	-	10,000,000.00
707	HEALTH	470,324,361.00	118,397,798.00	492,324,361.00
7074	PUBLIC HEALTH SERVICES	311,366,163.00	66,850,811.00	333,366,163.00
70741	PUBLIC HEALTH SERVICES	311,366,163.00	66,850,811.00	333,366,163.00
7076	HEALTH N.E.C.	158,958,198.00	51,546,987.00	158,958,198.00
70761	HEALTH N.E.C.	158,958,198.00	51,546,987.00	158,958,198.00
708	RECREATION, CULTURE AND RELIGION	208,414,102.00	102,834,492.00	241,991,318.00
7081	RECREATIONAL AND SPORTING SERVICES	9,000,000.00	-	15,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	9,000,000.00	-	15,000,000.00
7082	CULTURAL SERVICES	141,414,102.00	102,834,492.00	148,991,318.00
70821	CULTURAL SERVICES	141,414,102.00	102,834,492.00	148,991,318.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	3,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	-	75,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	-	75,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
709	EDUCATION	720,062,025.00	78,210,922.00	700,062,025.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	618,951,969.00	5,000,000.00	598,951,969.00
70912	PRIMARY EDUCATION	618,951,969.00	5,000,000.00	598,951,969.00
7098	EDUCATION N.E.C.	101,110,056.00	73,210,922.00	101,110,056.00
70981	EDUCATION N.E.C	101,110,056.00	73,210,922.00	101,110,056.00
710	SOCIAL PROTECTION	427,813,736.00	44,891,856.00	538,177,248.00
7102	OLD AGE	251,813,736.00	43,891,856.00	332,177,248.00
71021	OLD AGE	251,813,736.00	43,891,856.00	332,177,248.00
7103	SURVIVORS	123,000,000.00	-	140,000,000.00
71031	SURVIVORS	123,000,000.00	-	140,000,000.00
7104	FAMILY AND CHILDREN	5,000,000.00	-	3,000,000.00
71041	FAMILY AND CHILDREN	5,000,000.00	-	3,000,000.00
7105	UNEMPLOYMENT	43,000,000.00	-	23,000,000.00
71051	UNEMPLOYMENT	43,000,000.00	-	23,000,000.00
7109	SOCIAL PROTECTION N.E.C.	5,000,000.00	1,000,000.00	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	1,000,000.00	40,000,000.00



PERSONNEL EXPENDITURE BY FUNCTION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<i>Total Personnel Expenditure</i>	<i>1,013,528,374.00</i>	<i>563,301,317.00</i>	<i>1,095,891,886.00</i>
701	GENERAL PUBLIC SERVICES	332,495,402.00	272,705,092.00	334,495,402.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	174,870,991.00	119,067,961.00	174,870,991.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	76,170,753.00	44,144,754.00	76,170,753.00
70112	FINANCIAL AND FISCAL AFFAIRS	98,700,238.00	74,923,207.00	98,700,238.00
7013	GENERAL SERVICES	157,624,411.00	153,637,131.00	159,624,411.00
70131	GENERAL PERSONNEL SERVICES	108,920,700.00	80,613,568.00	108,920,700.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	42,334,819.00	33,334,571.00	42,334,819.00
70133	OTHER GENERAL SERVICES	6,368,892.00	39,688,992.00	8,368,892.00
704	ECONOMIC AFFAIRS	131,179,690.00	103,691,032.00	131,179,690.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	54,745,163.00	39,240,048.00	54,745,163.00
70421	AGRICULTURE	54,745,163.00	39,240,048.00	54,745,163.00
7045	TRANSPORT	76,434,527.00	64,450,984.00	76,434,527.00
70451	ROAD TRANSPORT	76,434,527.00	64,450,984.00	76,434,527.00
707	HEALTH	158,958,198.00	51,546,987.00	158,958,198.00
7076	HEALTH N.E.C.	158,958,198.00	51,546,987.00	158,958,198.00
70761	HEALTH N.E.C.	158,958,198.00	51,546,987.00	158,958,198.00
708	RECREATION, CULTURE AND RELIGION	37,971,292.00	18,255,428.00	37,971,292.00
7082	CULTURAL SERVICES	37,971,292.00	18,255,428.00	37,971,292.00
70821	CULTURAL SERVICES	37,971,292.00	18,255,428.00	37,971,292.00
709	EDUCATION	101,110,056.00	73,210,922.00	101,110,056.00
7098	EDUCATION N.E.C.	101,110,056.00	73,210,922.00	101,110,056.00
70981	EDUCATION N.E.C	101,110,056.00	73,210,922.00	101,110,056.00
710	SOCIAL PROTECTION	251,813,736.00	43,891,856.00	332,177,248.00
7102	OLD AGE	251,813,736.00	43,891,856.00	332,177,248.00
71021	OLD AGE	251,813,736.00	43,891,856.00	332,177,248.00



OVERHEAD EXPENDITURE BY FUNCTION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	Total Overhead Expenditure	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00
701	GENERAL PUBLIC SERVICES	1,176,324,564.00	1,561,643,046.00	2,855,517,078.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	880,179,152.00	1,490,222,254.00	2,771,096,286.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	338,572,602.00	12,393,208.00	14,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	541,606,550.00	1,477,829,046.00	2,757,096,286.00
7013	GENERAL SERVICES	296,145,412.00	71,420,792.00	84,420,792.00
70131	GENERAL PERSONNEL SERVICES	280,145,412.00	62,920,792.00	68,420,792.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	10,000,000.00	5,500,000.00	10,000,000.00
70133	OTHER GENERAL SERVICES	6,000,000.00	3,000,000.00	6,000,000.00
704	ECONOMIC AFFAIRS	31,000,000.00	13,500,000.00	25,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,000,000.00	5,000,000.00	10,000,000.00
70421	AGRICULTURE	12,000,000.00	5,000,000.00	10,000,000.00
7045	TRANSPORT	19,000,000.00	8,500,000.00	15,000,000.00
70451	ROAD TRANSPORT	19,000,000.00	8,500,000.00	15,000,000.00
707	HEALTH	176,417,581.00	64,850,811.00	175,417,581.00
7074	PUBLIC HEALTH SERVICES	176,417,581.00	64,850,811.00	175,417,581.00
70741	PUBLIC HEALTH SERVICES	176,417,581.00	64,850,811.00	175,417,581.00
708	RECREATION, CULTURE AND RELIGION	73,442,810.00	59,579,064.00	81,020,026.00
7082	CULTURAL SERVICES	73,442,810.00	59,579,064.00	81,020,026.00
70821	CULTURAL SERVICES	73,442,810.00	59,579,064.00	81,020,026.00
709	EDUCATION	428,951,969.00	5,000,000.00	428,951,969.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	428,951,969.00	5,000,000.00	428,951,969.00
70912	PRIMARY EDUCATION	428,951,969.00	5,000,000.00	428,951,969.00



CAPITAL EXPENDITURE BY FUNCTION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Function

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
	<i>Total Capital Expenditure</i>	<i>3,737,511,797.00</i>	<i>334,000,000.00</i>	<i>4,344,374,439.00</i>
701	GENERAL PUBLIC SERVICES	613,465,732.00	50,000,000.00	667,157,952.00
7013	GENERAL SERVICES	613,465,732.00	50,000,000.00	667,157,952.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	60,000,000.00	-	30,000,000.00
70133	OTHER GENERAL SERVICES	553,465,732.00	50,000,000.00	637,157,952.00
703	PUBLIC ORDER AND SAFETY	550,000,000.00	100,000,000.00	730,644,705.00
7032	FIRE PROTECTION SERVICES	50,000,000.00	-	50,000,000.00
70321	FIRE PROTECTION SERVICES	50,000,000.00	-	50,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	500,000,000.00	100,000,000.00	680,644,705.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	500,000,000.00	100,000,000.00	680,644,705.00
704	ECONOMIC AFFAIRS	1,325,000,000.00	101,000,000.00	1,585,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	65,000,000.00	-	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	65,000,000.00	-	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,050,000,000.00	101,000,000.00	1,195,000,000.00
70421	AGRICULTURE	967,000,000.00	41,000,000.00	1,112,000,000.00
70422	FORESTRY	4,000,000.00	-	4,000,000.00
70423	FISHING AND HUNTING	79,000,000.00	60,000,000.00	79,000,000.00
7043	FUEL AND ENERGY	30,000,000.00	-	50,000,000.00
70435	ELECTRICITY	30,000,000.00	-	50,000,000.00
7045	TRANSPORT	40,000,000.00	-	40,000,000.00
70451	ROAD TRANSPORT	40,000,000.00	-	40,000,000.00
7047	OTHER INDUSTRIES	140,000,000.00	-	230,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	135,000,000.00	-	220,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	5,000,000.00	-	10,000,000.00
705	ENVIRONMENTAL PROTECTION	38,000,000.00	25,000,000.00	43,000,000.00
7051	WASTE MANAGEMENT	38,000,000.00	25,000,000.00	43,000,000.00
70511	WASTE MANAGEMENT	38,000,000.00	25,000,000.00	43,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	613,097,483.00	30,000,000.00	661,623,200.00
7061	HOUSING DEVELOPMENT	30,000,000.00	-	30,000,000.00
70611	HOUSING DEVELOPMENT	30,000,000.00	-	30,000,000.00



Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
7062	COMMUNITY DEVELOPMENT	540,623,200.00	30,000,000.00	599,623,200.00
70621	COMMUNITY DEVELOPMENT	540,623,200.00	30,000,000.00	599,623,200.00
7063	WATER SUPPLY	25,000,000.00	-	10,000,000.00
70631	WATER SUPPLY	25,000,000.00	-	10,000,000.00
7064	STREET LIGHTING	12,474,283.00	-	12,000,000.00
70641	STREET LIGHTING	12,474,283.00	-	12,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	-	10,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	-	10,000,000.00
707	HEALTH	134,948,582.00	2,000,000.00	157,948,582.00
7074	PUBLIC HEALTH SERVICES	134,948,582.00	2,000,000.00	157,948,582.00
70741	PUBLIC HEALTH SERVICES	134,948,582.00	2,000,000.00	157,948,582.00
708	RECREATION, CULTURE AND RELIGION	97,000,000.00	25,000,000.00	123,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	9,000,000.00	-	15,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	9,000,000.00	-	15,000,000.00
7082	CULTURAL SERVICES	30,000,000.00	25,000,000.00	30,000,000.00
70821	CULTURAL SERVICES	30,000,000.00	25,000,000.00	30,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	3,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	3,000,000.00	-	3,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	-	75,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	55,000,000.00	-	75,000,000.00
709	EDUCATION	190,000,000.00	-	170,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	190,000,000.00	-	170,000,000.00
70912	PRIMARY EDUCATION	190,000,000.00	-	170,000,000.00
710	SOCIAL PROTECTION	176,000,000.00	1,000,000.00	206,000,000.00
7103	SURVIVORS	123,000,000.00	-	140,000,000.00
71031	SURVIVORS	123,000,000.00	-	140,000,000.00
7104	FAMILY AND CHILDREN	5,000,000.00	-	3,000,000.00
71041	FAMILY AND CHILDREN	5,000,000.00	-	3,000,000.00
7105	UNEMPLOYMENT	43,000,000.00	-	23,000,000.00
71051	UNEMPLOYMENT	43,000,000.00	-	23,000,000.00
7109	SOCIAL PROTECTION N.E.C.	5,000,000.00	1,000,000.00	40,000,000.00
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	1,000,000.00	40,000,000.00



TOTAL EXPENDITURE BY LOCATION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Total Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00
3213	Zone 3 - Kebbi South	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00
321320	Yauri	6,637,177,095.00	2,601,874,238.00	9,006,172,979.00
32132001	Chulu/koma	2,000,000.00	-	2,000,000.00
32132002	Gungun Sarki	1,000,000.00	-	1,000,000.00
32132003	Jijima	80,000,000.00	60,000,000.00	80,000,000.00
32132004	Tondi	40,000,000.00	-	40,000,000.00
32132005	Yelwa Central	20,000,000.00	-	20,000,000.00
32132006	Yelwa East	20,000,000.00	-	20,000,000.00
32132007	Yelwa North	5,000,000.00	-	3,000,000.00
32132008	Yelwa South	10,000,000.00	-	50,000,000.00
32132009	Yelwa West	40,000,000.00	-	40,000,000.00
32132010	Zamare	20,000,000.00	-	30,000,000.00
32132097	LG Wide - Yauri LG	6,399,177,095.00	2,541,874,238.00	8,720,172,979.00



PERSONNEL EXPENDITURE BY LOCATION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Personnel Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	1,013,528,374.00	563,301,317.00	1,095,891,886.00
3213	Zone 3 - Kebbi South	1,013,528,374.00	563,301,317.00	1,095,891,886.00
321320	Yauri	1,013,528,374.00	563,301,317.00	1,095,891,886.00
32132097	LG Wide - Yauri LG	1,013,528,374.00	563,301,317.00	1,095,891,886.00



OVERHEAD EXPENDITURE BY LOCATION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Overhead Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00
3213	Zone 3 - Kebbi South	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00
321320	Yauri	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00
32132097	LG Wide - Yauri LG	1,886,136,924.00	1,704,572,921.00	3,565,906,654.00



CAPITAL EXPENDITURE BY LOCATION

321320 - Yauri Local Government, Kebbi State - 2026 Budget: Capital Expenditure by Location

Code	Item	2025 Approved Budget	2025 Performance January to December	2026 Proposed Budget
321	Kebbi State	3,737,511,797.00	334,000,000.00	4,344,374,439.00
3213	Zone 3 - Kebbi South	3,737,511,797.00	334,000,000.00	4,344,374,439.00
321320	Yauri	3,737,511,797.00	334,000,000.00	4,344,374,439.00
32132001	Chulu/koma	2,000,000.00	-	2,000,000.00
32132002	Gungun Sarki	1,000,000.00	-	1,000,000.00
32132003	Jijima	80,000,000.00	60,000,000.00	80,000,000.00
32132004	Tondi	40,000,000.00	-	40,000,000.00
32132005	Yelwa Central	20,000,000.00	-	20,000,000.00
32132006	Yelwa East	20,000,000.00	-	20,000,000.00
32132007	Yelwa North	5,000,000.00	-	3,000,000.00
32132008	Yelwa South	10,000,000.00	-	50,000,000.00
32132009	Yelwa West	40,000,000.00	-	40,000,000.00
32132010	Zamare	20,000,000.00	-	30,000,000.00
32132097	LG Wide - Yauri LG	3,499,511,797.00	274,000,000.00	4,058,374,439.00

