

## Yalmatu Deba Local Government 2026 Approved Budget Summary

## Yalmatu Deba Local Government

| Description                                       |  | Revised 2025      | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---|--|-------------------|---------------------------|----------------------|
| Projected Funds Available                         |  |                   |                           |                      |
| Opening Balance                                   |  |                   |                           |                      |
| Opening Balance                                   |  | 625,467,103.46    | 625,467,103.46            | 1,160,000,000.00     |
| Total:  |  | 625,467,103.46    | 625,467,103.46            | 1,160,000,000.00     |
| Recurrent Revenue                                 |  |                   |                           |                      |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) |  | 11,780,000,000.00 | 7,947,550,372.00          | 13,090,000,000.00    |
| 12 - INDEPENDENT REVENUE                          |  | 96,267,000.00     | 79,732,488.00             | 400,806,500.00       |
| Total:  |  | 11,876,267,000.00 | 8,027,282,860.00          | 13,490,806,500.00    |
| Projected Funds Available                         |  |                   |                           |                      |
| Total:  |  | 12,501,734,103.46 | 8,652,749,963.46          | 14,650,806,500.00    |
| Expenditure                                       |  |                   |                           |                      |
| Recurrent Expenditure                             |  |                   |                           |                      |
| 21 - PERSONNEL COST                               |  | 3,762,500,000.00  | 2,977,428,849.08          | 3,776,500,000.00     |
| 22 - OTHER RECURRENT COSTS: Non Debt Recurrent    |  | 3,720,000,000.00  | 2,770,555,962.81          | 3,620,500,000.00     |
| 22 - OTHER RECURRENT COSTS: Debt Service          |  | 500,000,000.00    | 0.00                      | 400,000,000.00       |
| Total:  |  | 7,982,500,000.00  | 5,747,984,811.89          | 7,797,000,000.00     |
| Capital Expenditure                               |  |                   |                           |                      |
| Administrative                                    |  | 1,261,000,000.00  | 116,992,621.69            | 2,339,000,000.00     |
| Economic  |  | 4,051,000,000.00  | 1,530,736,870.64          | 4,389,000,000.00     |
| Social  |  | 501,500,000.00    | 284,556,520.00            | 685,500,000.00       |
| Total:  |  | 5,813,500,000.00  | 1,932,286,012.33          | 7,413,500,000.00     |
| Expenditure                                       |  |                   |                           |                      |
| Total:  |  | 13,796,000,000.00 | 7,680,270,824.22          | 15,210,500,000.00    |
| Capital Receipts                                  |  |                   |                           |                      |
| Capital Receipts                                  |  |                   |                           |                      |
| Transfer from CRF to CDF                          |  | 4,519,234,103.46  | 2,904,765,151.57          | 6,853,806,500.00     |

|  |  | Yalmatu Deba Local Government |                           | 2026 Approved Budget Summary |
|--|--|-------------------------------|---------------------------|------------------------------|
| Description                                  |  | Revised 2025                  | 2025 Perform Jan. to Dec. | 2026 Approved Budget         |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS |  | 1,000,000,000.00              | 72,043,139.04             | 800,000,000.00               |
| Total:                                       |  | 5,519,234,103.46              | 2,976,808,290.61          | 7,653,806,500.00             |
| Capital Receipts Total:                      |  | 5,519,234,103.46              | 2,976,808,290.61          | 7,653,806,500.00             |
| Balance                                      |  |                               |                           |                              |
| Closing Balance                              |  |                               |                           |                              |
| Closing Balance                              |  | -294,265,896.54               | 1,044,522,278.28          | 240,306,500.00               |
| Total:                                       |  | -294,265,896.54               | 1,044,522,278.28          | 240,306,500.00               |
| Balance Total:                               |  | -294,265,896.54               | 1,044,522,278.28          | 240,306,500.00               |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

Revenue by MDA (not including Opening Balance)

| Admin Code              | Administrative Unit           | Federation Account Revenues | Independent Revenue (IGR) | Total Recurrent Revenue | Aids and Grants | Capital Development Fund Receipts | Total Other Receipts | Total Revenue     |
|-------------------------|-------------------------------|-----------------------------|---------------------------|-------------------------|-----------------|-----------------------------------|----------------------|-------------------|
| Total Recurrent Revenue |                               | 13,090,000,000.00           | 400,806,500.00            | 13,490,806,500.00       | 0.00            | 800,000,000.00                    | 800,000,000.00       | 14,290,806,500.00 |
| 020000000000            | Economic                      | 13,090,000,000.00           | 400,806,500.00            | 13,490,806,500.00       | 800,000,000.00  | 13,490,806,500.00                 | 800,000,000.00       | 14,290,806,500.00 |
| 022000000000            | Finance and Supply Department | 13,090,000,000.00           | 400,806,500.00            | 13,490,806,500.00       | 800,000,000.00  | 13,490,806,500.00                 | 800,000,000.00       | 14,290,806,500.00 |
| 022000100100            | Finance and Supply Department | 13,090,000,000.00           | 400,806,500.00            | 13,490,806,500.00       | 0.00            | 800,000,000.00                    | 800,000,000.00       | 14,290,806,500.00 |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

Expenditure by MDA

| Admin Code          | Administrative Unit                                   | Personnel Expenditure   | Other Recurrent Expenditure | Total Recurrent Expenditure | Capital Expenditure     | Total Expenditure        |
|---------------------|---|-------------------------|-----------------------------|-----------------------------|-------------------------|--------------------------|
|                     | <b>Total Expenditure</b>                              | <b>3,776,500,000.00</b> | <b>4,020,500,000.00</b>     | <b>7,797,000,000.00</b>     | <b>7,413,500,000.00</b> | <b>15,210,500,000.00</b> |
| <b>010000000000</b> | <b>Administrative</b>                                 | <b>427,500,000.00</b>   | <b>1,158,000,000.00</b>     | <b>1,585,500,000.00</b>     | <b>0.00</b>             | <b>3,924,500,000.00</b>  |
| <b>011100000000</b> | <b>Office of the Executive Chairman</b>               | <b>128,000,000.00</b>   | <b>633,000,000.00</b>       | <b>761,000,000.00</b>       | <b>0.00</b>             | <b>761,000,000.00</b>    |
| 011100100100        | Office of the Executive Chairman                      | 4,500,000.00            | 633,000,000.00              | 637,500,000.00              | 0.00                    | 637,500,000.00           |
| 011100100200        | Office of the Vice Chairman                           | 3,500,000.00            | 0.00                        | 3,500,000.00                | 0.00                    | 3,500,000.00             |
| 011101400100        | GOSTEC  | 120,000,000.00          | 0.00                        | 120,000,000.00              | 0.00                    | 120,000,000.00           |
| <b>011200000000</b> | <b>Legislative Council</b>                            | <b>32,000,000.00</b>    | <b>0.00</b>                 | <b>32,000,000.00</b>        | <b>0.00</b>             | <b>32,000,000.00</b>     |
| 011200100100        | Legislative Council                                   | 32,000,000.00           | 0.00                        | 32,000,000.00               | 0.00                    | 32,000,000.00            |
| <b>012500000000</b> | <b>Personnel Management Department</b>                | <b>267,500,000.00</b>   | <b>525,000,000.00</b>       | <b>792,500,000.00</b>       | <b>0.00</b>             | <b>3,131,500,000.00</b>  |
| 012500100100        | Personnel Management Department                       | 267,500,000.00          | 525,000,000.00              | 792,500,000.00              | 2,339,000,000.00        | 3,131,500,000.00         |
| <b>020000000000</b> | <b>Economic</b>                                       | <b>1,384,500,000.00</b> | <b>1,778,000,000.00</b>     | <b>3,162,500,000.00</b>     | <b>0.00</b>             | <b>7,551,500,000.00</b>  |
| <b>021500000000</b> | <b>Agriculture and Natural Resources Department</b>   | <b>182,000,000.00</b>   | <b>93,000,000.00</b>        | <b>275,000,000.00</b>       | <b>0.00</b>             | <b>1,074,000,000.00</b>  |
| 021500100100        | Agricultural and Natural Resources Department         | 182,000,000.00          | 93,000,000.00               | 275,000,000.00              | 799,000,000.00          | 1,074,000,000.00         |
| <b>022000000000</b> | <b>Finance and Supply Department</b>                  | <b>1,012,500,000.00</b> | <b>1,374,000,000.00</b>     | <b>2,386,500,000.00</b>     | <b>0.00</b>             | <b>2,516,500,000.00</b>  |
| 022000100100        | Finance and Supply Department                         | 1,012,500,000.00        | 1,374,000,000.00            | 2,386,500,000.00            | 130,000,000.00          | 2,516,500,000.00         |
| <b>023400000000</b> | <b>Works, Housing and Transport Department</b>        | <b>110,000,000.00</b>   | <b>131,000,000.00</b>       | <b>241,000,000.00</b>       | <b>0.00</b>             | <b>3,471,000,000.00</b>  |
| 023400100100        | Works, Housing and Transport Department               | 110,000,000.00          | 131,000,000.00              | 241,000,000.00              | 3,230,000,000.00        | 3,471,000,000.00         |
| <b>025200000000</b> | <b>Water Sanitation and Hygeine (WASH) Department</b> | <b>80,000,000.00</b>    | <b>180,000,000.00</b>       | <b>260,000,000.00</b>       | <b>0.00</b>             | <b>490,000,000.00</b>    |
| 025210400100        | Water Sanitation and Hygeine (WASH) Department        | 80,000,000.00           | 180,000,000.00              | 260,000,000.00              | 230,000,000.00          | 490,000,000.00           |

|              |   |                       |                             | Yalmatu Deba Local Government 2026 Approved Budget - Expenditure by MDA |                     |                   |
|--------------|---|-----------------------|-----------------------------|---|---------------------|-------------------|
| Admin Code   | Administrative Unit                         | Personnel Expenditure | Other Recurrent Expenditure | Total Recurrent Expenditure   | Capital Expenditure | Total Expenditure |
| 050000000000 | Social                                      | 1,964,500,000.00      | 1,084,500,000.00            | 3,049,000,000.00  | 0.00                | 3,734,500,000.00  |
| 051700000000 | Education and Social Development Department | 1,518,100,000.00      | 706,500,000.00              | 2,224,600,000.00  | 0.00                | 2,570,100,000.00  |
| 051700100100 | Education and Social Development Department | 218,100,000.00        | 706,500,000.00              | 924,600,000.00  | 325,500,000.00      | 1,250,100,000.00  |
| 051700200100 | Education LGEA                              | 1,300,000,000.00      | 0.00                        | 1,300,000,000.00  | 20,000,000.00       | 1,320,000,000.00  |
| 052100000000 | Primary Healthcare Department               | 446,400,000.00        | 378,000,000.00              | 824,400,000.00  | 0.00                | 1,164,400,000.00  |
| 052100100100 | Primary Healthcare Department               | 446,400,000.00        | 378,000,000.00              | 824,400,000.00  | 340,000,000.00      | 1,164,400,000.00  |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Revenue (including Capital Receipts) by Administrative Classification

| Admin Code   | Description                   | Revised 2025      | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|--------------|-------------------------------|-------------------|---------------------------|----------------------|
|              | Total Revenue                 | 12,876,267,000.00 | 8,099,325,999.04          | 14,290,806,500.00    |
| 020000000000 | Economic                      | 12,876,267,000.00 | 8,099,325,999.04          | 14,290,806,500.00    |
| 022000000000 | Finance and Supply Department | 12,876,267,000.00 | 8,099,325,999.04          | 14,290,806,500.00    |
| 022000100100 | Finance and Supply Department | 12,876,267,000.00 | 8,099,325,999.04          | 14,290,806,500.00    |

# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Recurrent Revenue by Administrative Classification

| Admin Code              | Description                   | Revised 2025      | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|-------------------------|-------------------------------|-------------------|---------------------------|----------------------|
| Total Recurrent Revenue |                               | 11,876,267,000.00 | 8,027,282,860.00          | 13,490,806,500.00    |
| 020000000000            | Economic                      | 11,876,267,000.00 | 8,027,282,860.00          | 13,490,806,500.00    |
| 022000000000            | Finance and Supply Department | 11,876,267,000.00 | 8,027,282,860.00          | 13,490,806,500.00    |
| 022000100100            | Finance and Supply Department | 11,876,267,000.00 | 8,027,282,860.00          | 13,490,806,500.00    |

# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Capital Receipts by Administrative Classification

| Admin Code   | Description                   | Revised 2025     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|--------------|-------------------------------|------------------|---------------------------|----------------------|
|              | Total Capital Receipts        | 1,000,000,000.00 | 72,043,139.04             | 800,000,000.00       |
| 020000000000 | Economic                      | 1,000,000,000.00 | 72,043,139.04             | 800,000,000.00       |
| 022000000000 | Finance and Supply Department | 1,000,000,000.00 | 72,043,139.04             | 800,000,000.00       |
| 022000100100 | Finance and Supply Department | 1,000,000,000.00 | 72,043,139.04             | 800,000,000.00       |



Yalmatu Deba Local Government 2026 Approved  
Budget

## 2026 Approved Budget - Revenue by Economic Classification

| Economic Code | Description   | Revised 2025             | 2025 Perform Jan. to Dec. | 2026 Approved Budget     |
|---------------|---|--------------------------|---------------------------|--------------------------|
| <b>1</b>      | <b>REVENUE</b>                                      | <b>12,876,267,000.00</b> | <b>8,099,325,999.04</b>   | <b>14,290,806,500.00</b> |
| <b>11</b>     | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b>11,780,000,000.00</b> | <b>7,947,550,372.00</b>   | <b>13,090,000,000.00</b> |
| <b>1101</b>   | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b>11,780,000,000.00</b> | <b>7,947,550,372.00</b>   | <b>13,090,000,000.00</b> |
| <b>110101</b> | <b>STATUTORY ALLOCATION</b>                         | <b>3,000,000,000.00</b>  | <b>3,320,903,785.00</b>   | <b>3,500,000,000.00</b>  |
| 11010101      | Statutory Allocation                                | 3,000,000,000.00         | 3,320,903,785.00          | 3,500,000,000.00         |
| <b>110102</b> | <b>SHARE OF VAT</b>                                 | <b>4,000,000,000.00</b>  | <b>3,445,235,166.00</b>   | <b>4,000,000,000.00</b>  |
| 11010201      | Share of VAT  | 4,000,000,000.00         | 3,445,235,166.00          | 4,000,000,000.00         |
| <b>110103</b> | <b>OTHER FAAC</b>                                   | <b>4,780,000,000.00</b>  | <b>1,181,411,421.00</b>   | <b>5,590,000,000.00</b>  |
| 11010301      | Excess Crude /PPT                                   | 20,000,000.00            | 0.00                      | 520,000,000.00           |
| 11010303      | Budget Augmentation                                 | 800,000,000.00           | 58,061,266.00             | 500,000,000.00           |
| 11010304      | Exchange Rate Gain                                  | 2,200,000,000.00         | 198,090,928.00            | 1,800,000,000.00         |
| 11010308      | Stabilization Fund                                  | 100,000,000.00           | 0.00                      | 800,000,000.00           |
| 11010309      | Other Recurrent Receipts                            | 210,000,000.00           | 216,681,664.00            | 520,000,000.00           |
| 11010318      | Signature Bonus                                     | 1,450,000,000.00         | 708,577,563.00            | 1,450,000,000.00         |
| <b>12</b>     | <b>INDEPENDENT REVENUE</b>                          | <b>96,267,000.00</b>     | <b>79,732,488.00</b>      | <b>400,806,500.00</b>    |
| <b>1201</b>   | <b>TAX REVENUE</b>                                  | <b>10,000.00</b>         | <b>10,200.00</b>          | <b>20,000.00</b>         |
| <b>120103</b> | <b>OTHER TAXES</b>                                  | <b>10,000.00</b>         | <b>10,200.00</b>          | <b>20,000.00</b>         |
| 12010304      | Other Service Taxes                                 | 10,000.00                | 10,200.00                 | 20,000.00                |
| <b>1202</b>   | <b>NON-TAX REVENUE</b>                              | <b>96,257,000.00</b>     | <b>79,722,288.00</b>      | <b>400,786,500.00</b>    |
| <b>120201</b> | <b>LICENCES - GENERAL</b>                           | <b>13,627,000.00</b>     | <b>11,002,731.00</b>      | <b>14,568,500.00</b>     |
| 12020107      | BOATS & CANOE (SMALL CRAFT ) LICENCE                | 15,000.00                | 11,267.00                 | 20,000.00                |
| 12020109      | REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES    | 150,000.00               | 148,700.00                | 500,000.00               |
| 12020110      | INLAND WATER-WAY LICENCE                            | 47,000.00                | 26,141.00                 | 47,000.00                |
| 12020111      | BAKE HOUSE LICENCE                                  | 350,000.00               | 320,865.00                | 350,000.00               |
| 12020113      | CART LICENCES                                       | 400,000.00               | 342,532.00                | 500,000.00               |
| 12020115      | CATTLE DEALER LICENCES                              | 450,000.00               | 429,500.00                | 500,000.00               |
| 12020116      | DRIED FISH & MEAT LICENCES                          | 1,150,000.00             | 980,812.00                | 1,360,000.00             |
| 12020119      | FISHING PERMITS                                     | 350,000.00               | 206,748.00                | 350,000.00               |
| 12020120      | HAWKER'S PERMITS                                    | 500,000.00               | 390,696.00                | 500,000.00               |
| 12020121      | HUNTING PERMITS                                     | 350,000.00               | 350,040.00                | 500,000.00               |
| 12020122      | PRODUCE BUYING LICENCES                             | 1,200,000.00             | 1,080,000.00              | 1,200,000.00             |
| 12020124      | ABBATTOIR/SLAUGHTER LICENCES                        | 1,000,000.00             | 868,486.00                | 1,000,000.00             |
| 12020126      | HIRING SERVICES                                     | 5,000,000.00             | 3,389,522.00              | 5,000,000.00             |
| 12020128      | POOL BETTING & CASINO LICENCES/GAMING               | 1,315,000.00             | 1,166,500.00              | 1,200,000.00             |
| 12020130      | LIQUOR LICENCES                                     | 350,000.00               | 296,346.00                | 350,000.00               |
| 12020136      | HEALTH FACILITIES LICENCES                          | 100,000.00               | 94,661.00                 | 151,500.00               |

|               |  | Yalmatu Deba Local Government | 2026 Approved Budget - Revenue by Economic Classification |                       |
|---------------|--|-------------------------------|---|-----------------------|
| 12020137      | TRADE PERMIT LICENCES  | 400,000.00                    | 392,800.00  | 500,000.00            |
| 12020138      | FORESTRY/TIMBER LICENCE  | 300,000.00                    | 311,600.00  | 500,000.00            |
| 12020160      | Animal Health Certificate Licences   | 200,000.00                    | 195,515.00  | 40,000.00             |
| <b>120204</b> | <b>FEES - GENERAL</b>  | <b>39,230,000.00</b>          | <b>32,960,224.00</b>                                      | <b>39,850,500.00</b>  |
| 12020402      | Medical Service Fees/Laboratory Fees   | 250,000.00                    | 230,858.00  | 414,000.00            |
| 12020414      | Registration of Access/Permit of Minerals, Mining & Allied Fees                                    | 7,000,000.00                  | 5,638,477.00  | 7,070,000.00          |
| 12020417      | Contractors Registration Fees  | 1,150,000.00                  | 964,099.00  | 1,516,000.00          |
| 12020421      | MOT Testing, Training, Workshops Inspection Fees   | 130,000.00                    | 106,536.00  | 151,500.00            |
| 12020422      | Indigene Letter  | 15,000,000.00                 | 11,987,133.00   | 15,000,000.00         |
| 12020424      | Business/Trade Operating Fees  | 3,000,000.00                  | 2,940,751.00  | 3,030,000.00          |
| 12020426      | Tender Fees/Bill of Interest/Non-Refundable Tender Fees  | 250,000.00                    | 244,202.00  | 404,000.00            |
| 12020434      | Billboard/Advertisement Fees   | 150,000.00                    | 136,825.00  | 202,000.00            |
| 12020443      | Proof/Change of Ownership Certificate Fees   | 4,300,000.00                  | 3,766,688.00  | 4,040,000.00          |
| 12020444      | Agriculture/Veterinary Service Fees  | 1,500,000.00                  | 1,256,662.00  | 1,515,000.00          |
| 12020447      | Timber, Forest and Charcoal Fees   | 1,000,000.00                  | 812,366.00  | 1,000,000.00          |
| 12020466      | Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees              | 3,500,000.00                  | 3,046,833.00  | 3,500,000.00          |
| 12020492      | Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs) | 1,500,000.00                  | 1,404,344.00  | 1,503,000.00          |
| 12020494      | Produce Buying Fees  | 500,000.00                    | 424,450.00  | 505,000.00            |
| <b>120206</b> | <b>SALES - GENERAL</b>   | <b>650,000.00</b>             | <b>616,614.00</b>   | <b>600,000.00</b>     |
| 12020605      | Sales of Vaccines  | 200,000.00                    | 177,000.00  | 200,000.00            |
| 12020609      | Sales of Farm Produce  | 150,000.00                    | 153,000.00  | 100,000.00            |
| 12020610      | Proceeds From Sales of Goods By Public Auctions  | 200,000.00                    | 194,749.00  | 200,000.00            |
| 12020612      | Proceeds From Sales of Drugs and Medications   | 100,000.00                    | 91,865.00   | 100,000.00            |
| <b>120207</b> | <b>EARNINGS -GENERAL</b>   | <b>14,750,000.00</b>          | <b>14,020,578.00</b>                                      | <b>117,757,500.00</b> |
| 12020702      | Earnings From Labouratory Services   | 250,000.00                    | 232,500.00  | 252,500.00            |
| 12020703      | Earnings From Hire of Plants and Equipments  | 500,000.00                    | 453,460.00  | 505,000.00            |
| 12020707      | Earnings From Medical Services   | 1,000,000.00                  | 807,174.00  | 1,000,000.00          |
| 12020708      | Earnings From Agricultural Produce   | 3,000,000.00                  | 2,850,500.00  | 56,000,000.00         |
| 12020722      | Earnings From Commercial Activities  | 10,000,000.00                 | 9,676,944.00  | 60,000,000.00         |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>  | <b>4,000,000.00</b>           | <b>3,660,000.00</b>                                       | <b>4,000,000.00</b>   |
| 12020801      | Rent on Govt. Quaters  | 3,000,000.00                  | 2,660,000.00  | 3,000,000.00          |
| 12020803      | Rent on Govt.Buildings   | 1,000,000.00                  | 1,000,000.00  | 1,000,000.00          |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>   | <b>24,000,000.00</b>          | <b>17,462,141.00</b>                                      | <b>24,010,000.00</b>  |
| 12020901      | Rent on Government Land  | 1,000,000.00                  | 886,260.00  | 1,010,000.00          |
| 12020904      | Rents on Plots and Sites Services Program  | 5,000,000.00                  | 3,452,181.00  | 5,000,000.00          |
| 12020905      | Lease Rental   | 13,000,000.00                 | 9,477,600.00  | 13,000,000.00         |
| 12020908      | Tenament Rates   | 5,000,000.00                  | 3,646,100.00  | 5,000,000.00          |
| <b>120213</b> | <b>RE-IMBURSEMENT GENERAL</b>  | <b>0.00</b>                   | <b>0.00</b>   | <b>200,000,000.00</b> |
| 12021302      | Receipt of Share of State IGR  | 0.00                          | 0.00  | 200,000,000.00        |

| Yalmatu Deba Local Government |  | 2026 Approved Budget - Revenue by Economic Classification |               |                |
|-------------------------------|--|---|---------------|----------------|
| 14                            | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS                | 1,000,000,000.00  | 72,043,139.04 | 800,000,000.00 |
| 1402                          | OTHER CAPITAL RECEIPTS                                 | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 140201                        | OTHER CAPITAL RECEIPTS                                 | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 14020101                      | OTHER CAPITAL RECEIPTS TO CDF                          | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 1403                          | LOANS/ BORROWINGS RECEIPT                              | 800,000,000.00  | 0.00          | 800,000,000.00 |
| 140301                        | DOMESTIC LOANS/ BORROWINGS RECEIPT                     | 800,000,000.00  | 0.00          | 800,000,000.00 |
| 14030101                      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 800,000,000.00  | 0.00          | 800,000,000.00 |

## Yalmatu Deba Local Government 2026 Approved Budget

### Yalmatu Deba Local Government

#### 2026 Approved Budget - Capital Receipts

| Receipt Description                         | Administrative Code and Description        | Economic Code and Description                                   | Fund Code and Description      | 2025 Revised Budget | Jan to Dec. 2025 | 2026 Approved Budget |
|---|--|---|--------------------------------|---------------------|------------------|----------------------|
| Total Capital Receipts                      |  |   |                                | 1,000,000,000.00    | 72,043,139.04    | 800,000,000.00       |
| Receive of share of state IGF               | 022000100100-Finance and Supply Department | 14020101-OTHER CAPITAL RECEIPTS TO CDF                          | 03101-CAPITAL DEVELOPMENT FUND | 200,000,000.00      | 72,043,139.04    | 0.00                 |
| Domestic Loan/Borrowing from Financial list | 022000100100-Finance and Supply Department | 14030101-DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 03101-CAPITAL DEVELOPMENT FUND | 800,000,000.00      | 0.00             | 800,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

Revenue and Expenditure by Fund

| Code  | Fund                                | Recurent Revenue  | Aid, Grants and CDF Receipts | Total Revenue     | Personnel Expenditure | Other Non-Debt Recurrent Expendiiture | Debt Service Expenditure | Capital Expenditure | Total Expenditure |
|-------|-------------------------------------|-------------------|------------------------------|-------------------|-----------------------|---------------------------------------|--------------------------|---------------------|-------------------|
|       | Total                               | 13,490,806,500.00 | 800,000,000.00               | 14,290,806,500.00 | 3,776,500,000.00      | 3,620,500,000.00                      | 400,000,000.00           | 7,413,500,000.00    | 15,210,500,000.00 |
| 01    | FEDERATION ACCOUNT                  | 13,090,000,000.00 | 0.00                         | 13,090,000,000.00 | 0.00                  | 0.00                                  | 0.00                     | 0.00                | 0.00              |
| 01101 | FAAC DIRECT ALLOCATION              | 13,090,000,000.00 | 0.00                         | 13,090,000,000.00 | 0.00                  | 0.00                                  | 0.00                     | 0.00                | 0.00              |
| 01101 | FAAC DIRECT ALLOCATION              | 13,090,000,000.00 | 0.00                         | 13,090,000,000.00 | 0.00                  | 0.00                                  | 0.00                     | 0.00                | 0.00              |
| 02    | CONSOLIDATED REVENUE FUND           | 400,806,500.00    | 0.00                         | 400,806,500.00    | 3,776,500,000.00      | 3,620,500,000.00                      | 400,000,000.00           | 0.00                | 7,797,000,000.00  |
| 02101 | MAIN ENVELOP                        | 400,806,500.00    | 0.00                         | 400,806,500.00    | 3,776,500,000.00      | 3,620,500,000.00                      | 400,000,000.00           | 0.00                | 7,797,000,000.00  |
| 02101 | MAIN ENVELOP - BUDGETARY ALLOCATION | 400,806,500.00    | 0.00                         | 400,806,500.00    | 3,776,500,000.00      | 3,620,500,000.00                      | 400,000,000.00           | 0.00                | 7,797,000,000.00  |
| 03    | CAPITAL DEVELOPMENT FUND            | 0.00              | 800,000,000.00               | 800,000,000.00    | 0.00                  | 0.00                                  | 0.00                     | 7,413,500,000.00    | 7,413,500,000.00  |
| 03101 | CDF MAIN                            | 0.00              | 800,000,000.00               | 800,000,000.00    | 0.00                  | 0.00                                  | 0.00                     | 7,413,500,000.00    | 7,413,500,000.00  |
| 03101 | CAPITAL DEVELOPMENT FUND            | 0.00              | 800,000,000.00               | 800,000,000.00    | 0.00                  | 0.00                                  | 0.00                     | 7,413,500,000.00    | 7,413,500,000.00  |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Expenditure by Administrative Classification

| Admin Code          | Description   | Revised 2025             | 2025 Perform Jan to Dec. | 2026 Approved Budget     |
|---------------------|---|--------------------------|--------------------------|--------------------------|
|                     | <b>Total Expenditure</b>                              | <b>13,796,000,000.00</b> | <b>7,680,270,824.22</b>  | <b>15,210,500,000.00</b> |
| <b>010000000000</b> | <b>Administrative</b>                                 | <b>2,752,000,000.00</b>  | <b>1,211,351,709.69</b>  | <b>3,924,500,000.00</b>  |
| <b>011100000000</b> | <b>Office of the Executive Chairman</b>               | <b>129,000,000.00</b>    | <b>0.00</b>              | <b>761,000,000.00</b>    |
| 011100100100        | Office of the Executive Chairman                      | 4,500,000.00             | 0.00                     | 637,500,000.00           |
| 011100100200        | Office of the Vice Chairman                           | 4,500,000.00             | 0.00                     | 3,500,000.00             |
| 011101400100        | GOSTEC  | 120,000,000.00           | 0.00                     | 120,000,000.00           |
| <b>011200000000</b> | <b>Legislative Council</b>                            | <b>41,000,000.00</b>     | <b>29,927,049.00</b>     | <b>32,000,000.00</b>     |
| 011200100100        | Legislative Council                                   | 41,000,000.00            | 29,927,049.00            | 32,000,000.00            |
| <b>012500000000</b> | <b>Personnel Management Department</b>                | <b>2,582,000,000.00</b>  | <b>1,181,424,660.69</b>  | <b>3,131,500,000.00</b>  |
| 012500100100        | Personnel Management Department                       | 2,582,000,000.00         | 1,181,424,660.69         | 3,131,500,000.00         |
| <b>020000000000</b> | <b>Economic</b>                                       | <b>7,703,000,000.00</b>  | <b>3,631,571,021.67</b>  | <b>7,551,500,000.00</b>  |
| <b>021500000000</b> | <b>Agriculture and Natural Resources Department</b>   | <b>1,001,000,000.00</b>  | <b>741,868,543.53</b>    | <b>1,074,000,000.00</b>  |
| 021500100100        | Agricultural and Natural Resources Department         | 1,001,000,000.00         | 741,868,543.53           | 1,074,000,000.00         |
| <b>022000000000</b> | <b>Finance and Supply Department</b>                  | <b>2,390,000,000.00</b>  | <b>1,190,790,491.14</b>  | <b>2,516,500,000.00</b>  |
| 022000100100        | Finance and Supply Department                         | 2,390,000,000.00         | 1,190,790,491.14         | 2,516,500,000.00         |
| <b>023400000000</b> | <b>Works, Housing and Transport Department</b>        | <b>3,905,000,000.00</b>  | <b>1,538,879,003.00</b>  | <b>3,471,000,000.00</b>  |
| 023400100100        | Works, Housing and Transport Department               | 3,905,000,000.00         | 1,538,879,003.00         | 3,471,000,000.00         |
| <b>025200000000</b> | <b>Water Sanitation and Hygiene (WASH) Department</b> | <b>407,000,000.00</b>    | <b>160,032,984.00</b>    | <b>490,000,000.00</b>    |
| 025210400100        | Water Sanitation and Hygiene (WASH) Department        | 407,000,000.00           | 160,032,984.00           | 490,000,000.00           |
| <b>050000000000</b> | <b>Social</b>   | <b>3,341,000,000.00</b>  | <b>2,837,348,092.86</b>  | <b>3,734,500,000.00</b>  |
| <b>051700000000</b> | <b>Education and Social Development Department</b>    | <b>2,216,500,000.00</b>  | <b>1,994,256,844.17</b>  | <b>2,570,100,000.00</b>  |
| 051700100100        | Education and Social Development Department           | 1,066,500,000.00         | 880,020,352.23           | 1,250,100,000.00         |
| 051700200100        | Education LGEA  | 1,150,000,000.00         | 1,114,236,491.94         | 1,320,000,000.00         |
| <b>052100000000</b> | <b>Primary Healthcare Department</b>                  | <b>1,124,500,000.00</b>  | <b>843,091,248.69</b>    | <b>1,164,400,000.00</b>  |
| 052100100100        | Primary Healthcare Department                         | 1,124,500,000.00         | 843,091,248.69           | 1,164,400,000.00         |

# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Personnel Expenditure by Administrative Classification

| Admin Code                         | Description   | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|------------------------------------|---|-------------------------|--------------------------|-------------------------|
| <b>Total Personnel Expenditure</b> |   | <b>3,762,500,000.00</b> | <b>2,977,428,849.08</b>  | <b>3,776,500,000.00</b> |
| <b>010000000000</b>                | <b>Administrative</b>                                 | <b>527,000,000.00</b>   | <b>259,880,776.00</b>    | <b>427,500,000.00</b>   |
| <b>011100000000</b>                | <b>Office of the Executive Chairman</b>               | <b>129,000,000.00</b>   | <b>0.00</b>              | <b>128,000,000.00</b>   |
| 011100100100                       | Office of the Executive Chairman                      | 4,500,000.00            | 0.00                     | 4,500,000.00            |
| 011100100200                       | Office of the Vice Chairman                           | 4,500,000.00            | 0.00                     | 3,500,000.00            |
| 011101400100                       | GOSTEC  | 120,000,000.00          | 0.00                     | 120,000,000.00          |
| <b>011200000000</b>                | <b>Legislative Council</b>                            | <b>41,000,000.00</b>    | <b>29,927,049.00</b>     | <b>32,000,000.00</b>    |
| 011200100100                       | Legislative Council                                   | 41,000,000.00           | 29,927,049.00            | 32,000,000.00           |
| <b>012500000000</b>                | <b>Personnel Management Department</b>                | <b>357,000,000.00</b>   | <b>229,953,727.00</b>    | <b>267,500,000.00</b>   |
| 012500100100                       | Personnel Management Department                       | 357,000,000.00          | 229,953,727.00           | 267,500,000.00          |
| <b>020000000000</b>                | <b>Economic</b>                                       | <b>1,478,000,000.00</b> | <b>1,064,195,400.14</b>  | <b>1,384,500,000.00</b> |
| <b>021500000000</b>                | <b>Agriculture and Natural Resources Department</b>   | <b>151,000,000.00</b>   | <b>146,610,893.00</b>    | <b>182,000,000.00</b>   |
| 021500100100                       | Agricultural and Natural Resources Department         | 151,000,000.00          | 146,610,893.00           | 182,000,000.00          |
| <b>022000000000</b>                | <b>Finance and Supply Department</b>                  | <b>1,134,000,000.00</b> | <b>801,358,534.14</b>    | <b>1,012,500,000.00</b> |
| 022000100100                       | Finance and Supply Department                         | 1,134,000,000.00        | 801,358,534.14           | 1,012,500,000.00        |
| <b>023400000000</b>                | <b>Works, Housing and Transport Department</b>        | <b>87,000,000.00</b>    | <b>76,478,609.00</b>     | <b>110,000,000.00</b>   |
| 023400100100                       | Works, Housing and Transport Department               | 87,000,000.00           | 76,478,609.00            | 110,000,000.00          |
| <b>025200000000</b>                | <b>Water Sanitation and Hygiene (WASH) Department</b> | <b>106,000,000.00</b>   | <b>39,747,364.00</b>     | <b>80,000,000.00</b>    |
| 025210400100                       | Water Sanitation and Hygiene (WASH) Department        | 106,000,000.00          | 39,747,364.00            | 80,000,000.00           |
| <b>050000000000</b>                | <b>Social</b>   | <b>1,757,500,000.00</b> | <b>1,653,352,672.94</b>  | <b>1,964,500,000.00</b> |
| <b>051700000000</b>                | <b>Education and Social Development Department</b>    | <b>1,321,000,000.00</b> | <b>1,273,609,411.94</b>  | <b>1,518,100,000.00</b> |
| 051700100100                       | Education and Social Development Department           | 171,000,000.00          | 159,372,920.00           | 218,100,000.00          |
| 051700200100                       | Education LGEA  | 1,150,000,000.00        | 1,114,236,491.94         | 1,300,000,000.00        |
| <b>052100000000</b>                | <b>Primary Healthcare Department</b>                  | <b>436,500,000.00</b>   | <b>379,743,261.00</b>    | <b>446,400,000.00</b>   |
| 052100100100                       | Primary Healthcare Department                         | 436,500,000.00          | 379,743,261.00           | 446,400,000.00          |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Other Non-Debt Recurrent Expenditure by Administrative Class

| Admin Code  | Description   | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|---|---|-------------------------|--------------------------|-------------------------|
| <b>Total Other Non-Debt Recurrent Expenditure</b> |   | <b>3,720,000,000.00</b> | <b>2,770,555,962.81</b>  | <b>3,620,500,000.00</b> |
| <b>010000000000</b>                               | <b>Administrative</b>                                 | <b>964,000,000.00</b>   | <b>834,478,312.00</b>    | <b>1,158,000,000.00</b> |
| <b>011100000000</b>                               | <b>Office of the Executive Chairman</b>               | <b>0.00</b>             | <b>0.00</b>              | <b>633,000,000.00</b>   |
| 011100100100                                      | Office of the Executive Chairman                      | 0.00                    | 0.00                     | 633,000,000.00          |
| <b>012500000000</b>                               | <b>Personnel Management Department</b>                | <b>964,000,000.00</b>   | <b>834,478,312.00</b>    | <b>525,000,000.00</b>   |
| 012500100100                                      | Personnel Management Department                       | 964,000,000.00          | 834,478,312.00           | 525,000,000.00          |
| <b>020000000000</b>                               | <b>Economic</b>                                       | <b>1,674,000,000.00</b> | <b>1,036,638,750.89</b>  | <b>1,378,000,000.00</b> |
| <b>021500000000</b>                               | <b>Agriculture and Natural Resources Department</b>   | <b>499,000,000.00</b>   | <b>470,761,793.89</b>    | <b>93,000,000.00</b>    |
| 021500100100                                      | Agricultural and Natural Resources Department         | 499,000,000.00          | 470,761,793.89           | 93,000,000.00           |
| <b>022000000000</b>                               | <b>Finance and Supply Department</b>                  | <b>706,000,000.00</b>   | <b>389,431,957.00</b>    | <b>974,000,000.00</b>   |
| 022000100100                                      | Finance and Supply Department                         | 706,000,000.00          | 389,431,957.00           | 974,000,000.00          |
| <b>023400000000</b>                               | <b>Works, Housing and Transport Department</b>        | <b>303,000,000.00</b>   | <b>83,306,000.00</b>     | <b>131,000,000.00</b>   |
| 023400100100                                      | Works, Housing and Transport Department               | 303,000,000.00          | 83,306,000.00            | 131,000,000.00          |
| <b>025200000000</b>                               | <b>Water Sanitation and Hygiene (WASH) Department</b> | <b>166,000,000.00</b>   | <b>93,139,000.00</b>     | <b>180,000,000.00</b>   |
| 025210400100                                      | Water Sanitation and Hygiene (WASH) Department        | 166,000,000.00          | 93,139,000.00            | 180,000,000.00          |
| <b>050000000000</b>                               | <b>Social</b>   | <b>1,082,000,000.00</b> | <b>899,438,899.92</b>    | <b>1,084,500,000.00</b> |
| <b>051700000000</b>                               | <b>Education and Social Development Department</b>    | <b>733,000,000.00</b>   | <b>712,147,432.23</b>    | <b>706,500,000.00</b>   |
| 051700100100                                      | Education and Social Development Department           | 733,000,000.00          | 712,147,432.23           | 706,500,000.00          |
| <b>052100000000</b>                               | <b>Primary Healthcare Department</b>                  | <b>349,000,000.00</b>   | <b>187,291,467.69</b>    | <b>378,000,000.00</b>   |
| 052100100100                                      | Primary Healthcare Department                         | 349,000,000.00          | 187,291,467.69           | 378,000,000.00          |



# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Debt Service Expenditure by Administrative Classification

| Admin Code                     | Descrtiption                  | Revised 2025   | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|--------------------------------|-------------------------------|----------------|--------------------------|----------------------|
| Total Debt Service Expenditure |                               | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 020000000000                   | Economic                      | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 022000000000                   | Finance and Supply Department | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 022000100100                   | Finance and Supply Department | 500,000,000.00 | 0.00                     | 400,000,000.00       |

# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Capital Expenditure by Administrative Classification

| Admin Code                       | Description   | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|----------------------------------|---|-------------------------|--------------------------|-------------------------|
| <b>Total Capital Expenditure</b> |   | <b>5,813,500,000.00</b> | <b>1,932,286,012.33</b>  | <b>7,413,500,000.00</b> |
| <b>010000000000</b>              | <b>Administrative</b>                                 | <b>1,261,000,000.00</b> | <b>116,992,621.69</b>    | <b>2,339,000,000.00</b> |
| <b>012500000000</b>              | <b>Personnel Management Department</b>                | <b>1,261,000,000.00</b> | <b>116,992,621.69</b>    | <b>2,339,000,000.00</b> |
| 012500100100                     | Personnel Management Department                       | 1,261,000,000.00        | 116,992,621.69           | 2,339,000,000.00        |
| <b>020000000000</b>              | <b>Economic</b>                                       | <b>4,051,000,000.00</b> | <b>1,530,736,870.64</b>  | <b>4,389,000,000.00</b> |
| <b>021500000000</b>              | <b>Agriculture and Natural Resources Department</b>   | <b>351,000,000.00</b>   | <b>124,495,856.64</b>    | <b>799,000,000.00</b>   |
| 021500100100                     | Agricultural and Natural Resources Department         | 351,000,000.00          | 124,495,856.64           | 799,000,000.00          |
| <b>022000000000</b>              | <b>Finance and Supply Department</b>                  | <b>50,000,000.00</b>    | <b>0.00</b>              | <b>130,000,000.00</b>   |
| 022000100100                     | Finance and Supply Department                         | 50,000,000.00           | 0.00                     | 130,000,000.00          |
| <b>023400000000</b>              | <b>Works, Housing and Transport Department</b>        | <b>3,515,000,000.00</b> | <b>1,379,094,394.00</b>  | <b>3,230,000,000.00</b> |
| 023400100100                     | Works, Housing and Transport Department               | 3,515,000,000.00        | 1,379,094,394.00         | 3,230,000,000.00        |
| <b>025200000000</b>              | <b>Water Sanitation and Hygiene (WASH) Department</b> | <b>135,000,000.00</b>   | <b>27,146,620.00</b>     | <b>230,000,000.00</b>   |
| 025210400100                     | Water Sanitation and Hygiene (WASH) Department        | 135,000,000.00          | 27,146,620.00            | 230,000,000.00          |
| <b>050000000000</b>              | <b>Social</b>   | <b>501,500,000.00</b>   | <b>284,556,520.00</b>    | <b>685,500,000.00</b>   |
| <b>051700000000</b>              | <b>Education and Social Development Department</b>    | <b>162,500,000.00</b>   | <b>8,500,000.00</b>      | <b>345,500,000.00</b>   |
| 051700100100                     | Education and Social Development Department           | 162,500,000.00          | 8,500,000.00             | 325,500,000.00          |
| 051700200100                     | Education LGEA  | 0.00                    | 0.00                     | 20,000,000.00           |
| <b>052100000000</b>              | <b>Primary Healthcare Department</b>                  | <b>339,000,000.00</b>   | <b>276,056,520.00</b>    | <b>340,000,000.00</b>   |
| 052100100100                     | Primary Healthcare Department                         | 339,000,000.00          | 276,056,520.00           | 340,000,000.00          |

## Yalmatu Deba Local Government 2026 Approved Budget

## 2026 Approved Budget - Expenditure by Economic Classification

| Economic Code | Description                                  | Revised 2025             | 2025 Perform Jan. to Dec. | 2026 Approved Budget     |
|---------------|--|--------------------------|---------------------------|--------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                          | <b>13,796,000,000.00</b> | <b>7,680,270,824.22</b>   | <b>15,210,500,000.00</b> |
| <b>21</b>     | <b>PERSONNEL COST</b>                        | <b>3,762,500,000.00</b>  | <b>2,977,428,849.08</b>   | <b>3,776,500,000.00</b>  |
| <b>2101</b>   | <b>SALARY</b>                                | <b>2,200,500,000.00</b>  | <b>1,877,309,026.94</b>   | <b>2,313,500,000.00</b>  |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                    | <b>2,200,500,000.00</b>  | <b>1,877,309,026.94</b>   | <b>2,313,500,000.00</b>  |
| 21010101      | Salary                                       | 2,001,000,000.00         | 1,791,372,588.94          | 2,145,000,000.00         |
| 21010103      | Consolidated Revenue Fund Charges - Salaries | 89,500,000.00            | 54,316,438.00             | 38,500,000.00            |
| 21010104      | Wages - Casual Workers                       | 110,000,000.00           | 31,620,000.00             | 130,000,000.00           |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    | <b>527,000,000.00</b>    | <b>383,551,017.00</b>     | <b>563,000,000.00</b>    |
| <b>210201</b> | <b>ALLOWANCES</b>                            | <b>527,000,000.00</b>    | <b>383,551,017.00</b>     | <b>563,000,000.00</b>    |
| 21020101      | Earned Allowance                             | 48,000,000.00            | 43,422,705.00             | 48,000,000.00            |
| 21020107      | Housing/Rent Allowance                       | 59,500,000.00            | 45,972,462.00             | 61,100,000.00            |
| 21020108      | Transport Allowance                          | 35,300,000.00            | 24,054,440.00             | 35,800,000.00            |
| 21020109      | Utility Allowance                            | 29,200,000.00            | 24,514,435.00             | 26,400,000.00            |
| 21020110      | Meal Subsidy Allowance                       | 29,200,000.00            | 15,662,569.00             | 24,000,000.00            |
| 21020111      | Leave Allowance                              | 41,300,000.00            | 27,045,987.00             | 36,200,000.00            |
| 21020113      | Personal Assistance Allowance                | 71,500,000.00            | 2,930,550.00              | 6,500,000.00             |
| 21020115      | Hazard Allowance                             | 2,000,000.00             | 0.00                      | 2,000,000.00             |
| 21020117      | Other Allowances                             | 211,000,000.00           | 199,947,869.00            | 323,000,000.00           |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                       | <b>1,035,000,000.00</b>  | <b>716,568,805.14</b>     | <b>900,000,000.00</b>    |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                       | <b>1,035,000,000.00</b>  | <b>716,568,805.14</b>     | <b>900,000,000.00</b>    |
| 21030102      | Pension CRFC                                 | 1,000,000,000.00         | 716,568,805.14            | 800,000,000.00           |
| 21030105      | Pension Arrears                              | 35,000,000.00            | 0.00                      | 100,000,000.00           |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                 | <b>4,220,000,000.00</b>  | <b>2,770,555,962.81</b>   | <b>4,020,500,000.00</b>  |
| <b>2202</b>   | <b>OVERHEAD COST</b>                         | <b>3,027,000,000.00</b>  | <b>2,173,332,718.89</b>   | <b>2,553,500,000.00</b>  |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>       | <b>390,000,000.00</b>    | <b>307,199,310.00</b>     | <b>364,000,000.00</b>    |
| 22020101      | Local Travel and Transport - Training        | 255,000,000.00           | 231,300,402.00            | 129,000,000.00           |
| 22020102      | Local Travel and Transport - Others          | 85,000,000.00            | 75,898,908.00             | 175,000,000.00           |
| 22020104      | International Transport and Travels - Others | 50,000,000.00            | 0.00                      | 60,000,000.00            |
| <b>220202</b> | <b>UTILITIES - GENERAL</b>                   | <b>20,000,000.00</b>     | <b>12,155,000.00</b>      | <b>20,000,000.00</b>     |
| 22020201      | Electricity Charges                          | 20,000,000.00            | 12,155,000.00             | 20,000,000.00            |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>    | <b>689,000,000.00</b>    | <b>565,527,974.89</b>     | <b>259,000,000.00</b>    |
| 22020301      | Office Stationaries/Computer Consumables     | 30,000,000.00            | 23,442,909.00             | 30,000,000.00            |
| 22020305      | Printing of Non security Documents           | 40,000,000.00            | 10,826,727.00             | 30,000,000.00            |
| 22020306      | Printing of Security Documents               | 15,000,000.00            | 7,004,545.00              | 15,000,000.00            |
| 22020307      | Drugs & Medical Supplies                     | 66,000,000.00            | 58,996,000.00             | 67,000,000.00            |
| 22020311      | Food Stuff/Catering Materials Supplies       | 15,000,000.00            | 7,420,000.00              | 14,000,000.00            |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget - Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 22020313      | Accessories/Materials/Supplies General                  | 480,000,000.00                | 449,837,793.89  | 70,000,000.00         |
| 22020314      | Printing/Publications General                           | 20,000,000.00                 | 0.00  | 10,000,000.00         |
| 22020315      | Supplies of COVID-19 PPE                                | 23,000,000.00                 | 8,000,000.00  | 23,000,000.00         |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>408,000,000.00</b>         | <b>175,282,700.00</b>   | <b>257,000,000.00</b> |
| 22020401      | Maintenance of Motor Vehicles/Transport Equipment       | 201,000,000.00                | 31,219,000.00   | 35,000,000.00         |
| 22020402      | Maintenance of Office Furniture                         | 2,000,000.00                  | 890,000.00  | 2,000,000.00          |
| 22020405      | Maintenance of Plants and Generators                    | 10,000,000.00                 | 945,000.00  | 5,000,000.00          |
| 22020406      | Other Maintenance Services                              | 45,000,000.00                 | 25,267,000.00   | 35,000,000.00         |
| 22020412      | Maintenance of Markets/Public Places                    | 30,000,000.00                 | 16,442,700.00   | 30,000,000.00         |
| 22020413      | Minor Road Maintenance                                  | 30,000,000.00                 | 27,497,000.00   | 40,000,000.00         |
| 22020414      | Maintenance of Office/Residential Buildings             | 20,000,000.00                 | 9,900,000.00  | 10,000,000.00         |
| 22020415      | Maintenance of Boreholes                                | 70,000,000.00                 | 63,122,000.00   | 100,000,000.00        |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               | <b>50,000,000.00</b>          | <b>3,245,455.00</b>   | <b>20,000,000.00</b>  |
| 22020501      | Local Training  | 50,000,000.00                 | 3,245,455.00  | 20,000,000.00         |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>344,500,000.00</b>         | <b>311,210,913.00</b>   | <b>757,000,000.00</b> |
| 22020601      | Security Services                                       | 300,000,000.00                | 286,141,546.00  | 600,000,000.00        |
| 22020603      | Residential Rent  | 20,000,000.00                 | 15,275,273.00   | 20,000,000.00         |
| 22020605      | Cleaning and Fumigation Services                        | 17,000,000.00                 | 5,440,000.00  | 10,000,000.00         |
| 22020614      | Other Services General                                  | 7,500,000.00                  | 4,354,094.00  | 127,000,000.00        |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>248,500,000.00</b>         | <b>22,591,463.00</b>  | <b>297,500,000.00</b> |
| 22020701      | Financial Consulting                                    | 9,000,000.00                  | 8,417,272.00  | 110,000,000.00        |
| 22020708      | Medical Consulting                                      | 100,000,000.00                | 0.00  | 100,000,000.00        |
| 22020799      | Other Consultancy Services                              | 139,500,000.00                | 14,174,191.00   | 87,500,000.00         |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>5,000,000.00</b>           | <b>1,680,841.00</b>   | <b>5,000,000.00</b>   |
| 22020901      | Bank Charges (Other Than Interest)                      | 5,000,000.00                  | 1,680,841.00  | 5,000,000.00          |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>872,000,000.00</b>         | <b>774,439,062.00</b>   | <b>574,000,000.00</b> |
| 22021001      | Entertainment & Hospitality                             | 115,000,000.00                | 111,007,364.00  | 60,000,000.00         |
| 22021002      | Honourarium & sitting Allowance                         | 60,000,000.00                 | 52,340,000.00   | 40,000,000.00         |
| 22021003      | Publicity & Advertisements/Awareness                    | 115,000,000.00                | 109,960,028.00  | 95,000,000.00         |
| 22021004      | Medical Expenses Locally and Internationally            | 10,000,000.00                 | 10,273,000.00   | 50,000,000.00         |
| 22021007      | Welfare Packages  | 270,000,000.00                | 261,814,591.00  | 100,000,000.00        |
| 22021009      | Sporting Services                                       | 6,000,000.00                  | 6,630,000.00  | 30,000,000.00         |
| 22021014      | Annual Budget Expenses and Administration               | 50,000,000.00                 | 44,366,189.00   | 50,000,000.00         |
| 22021016      | Monitoring & Evaluation                                 | 31,000,000.00                 | 13,560,000.00   | 30,000,000.00         |
| 22021023      | Contingencies Recurrent                                 | 215,000,000.00                | 164,487,890.00  | 119,000,000.00        |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 | <b>600,000,000.00</b>         | <b>520,695,831.92</b>   | <b>985,000,000.00</b> |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>580,000,000.00</b>         | <b>520,695,831.92</b>   | <b>965,000,000.00</b> |
| 22040103      | Grant To Local Governments -Current                     | 5,000,000.00                  | 1,200,000.00  | 50,000,000.00         |
| 22040104      | Grant To Local Governments Capital                      | 10,000,000.00                 | 0.00  | 10,000,000.00         |
| 22040110      | Contribution to Higher Institutions                     | 250,000,000.00                | 261,301,765.23  | 300,000,000.00        |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget - Expenditure by Economic Classification |                         |  |
|---------------|---|-------------------------------|---|-------------------------|--|
| 22040112      | Contribution to Gombe Health Equity Fund                  | 101,000,000.00                | 77,634,831.69   | 100,000,000.00          |  |
| 22040114      | Contribution to Local Governmnet Service Commission       | 10,000,000.00                 | 8,983,817.00  | 15,000,000.00           |  |
| 22040116      | Contribution to Auditor General to Local Government       | 70,000,000.00                 | 61,606,000.00   | 70,000,000.00           |  |
| 22040117      | Contribution to Traditional Councils                      | 75,000,000.00                 | 54,090,000.00   | 60,000,000.00           |  |
| 22040118      | Contributions for Ministry for LGA Bureau                 | 37,000,000.00                 | 34,979,418.00   | 40,000,000.00           |  |
| 22040120      | Contibution to Primary Health Care                        | 22,000,000.00                 | 20,900,000.00   | 20,000,000.00           |  |
| 22040122      | Contribution to Election Logistics                        | 0.00                          | 0.00  | 300,000,000.00          |  |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                   | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>20,000,000.00</b>    |  |
| 22040202      | Grant to other Organisations                              | 20,000,000.00                 | 0.00  | 20,000,000.00           |  |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                  | <b>93,000,000.00</b>          | <b>76,527,412.00</b>  | <b>82,000,000.00</b>    |  |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>              | <b>93,000,000.00</b>          | <b>76,527,412.00</b>  | <b>82,000,000.00</b>    |  |
| 22050102      | Meal Subsidy to Government Schools                        | 2,000,000.00                  | 0.00  | 2,000,000.00            |  |
| 22050103      | Health Subsidies  | 11,000,000.00                 | 9,798,636.00  | 10,000,000.00           |  |
| 22050104      | Education Subsidy   | 80,000,000.00                 | 66,728,776.00   | 70,000,000.00           |  |
| <b>2206</b>   | <b>PUBLIC DEBT CHARGES</b>                                | <b>500,000,000.00</b>         | <b>0.00</b>   | <b>400,000,000.00</b>   |  |
| <b>220604</b> | <b>DOMESTIC PRINCIPAL</b>                                 | <b>500,000,000.00</b>         | <b>0.00</b>   | <b>400,000,000.00</b>   |  |
| 22060401      | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS                | 500,000,000.00                | 0.00  | 400,000,000.00          |  |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>5,813,500,000.00</b>       | <b>1,932,286,012.33</b>                                       | <b>7,413,500,000.00</b> |  |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>795,500,000.00</b>         | <b>22,742,000.00</b>  | <b>1,751,500,000.00</b> |  |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>795,500,000.00</b>         | <b>22,742,000.00</b>  | <b>1,751,500,000.00</b> |  |
| 23010101      | Purchase/Acquisition of Land                              | 40,000,000.00                 | 230,000.00  | 40,000,000.00           |  |
| 23010104      | Purchase of Motor Cycles                                  | 100,000,000.00                | 0.00  | 50,000,000.00           |  |
| 23010105      | Purchase of Motor Vehicles                                | 475,000,000.00                | 0.00  | 600,000,000.00          |  |
| 23010112      | Purchase of Office Furniture and Fittings                 | 161,000,000.00                | 8,112,000.00  | 210,000,000.00          |  |
| 23010124      | Purchase of Teaching/Learning EquipmentS                  | 5,000,000.00                  | 4,500,000.00  | 5,000,000.00            |  |
| 23010126      | Purchase of Sporting/Gamming Equipment                    | 2,000,000.00                  | 0.00  | 10,000,000.00           |  |
| 23010127      | Purchase Agricultural Equipment                           | 12,000,000.00                 | 9,900,000.00  | 72,000,000.00           |  |
| 23010128      | Purchase of Security Equipment                            | 0.00                          | 0.00  | 764,000,000.00          |  |
| 23010140      | Purchase of ICT Facility                                  | 500,000.00                    | 0.00  | 500,000.00              |  |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>4,089,000,000.00</b>       | <b>1,672,282,616.69</b>                                       | <b>4,375,000,000.00</b> |  |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>4,089,000,000.00</b>       | <b>1,672,282,616.69</b>                                       | <b>4,375,000,000.00</b> |  |
| 23020101      | Construction/Provision of office Buildings                | 1,945,000,000.00              | 108,880,621.69  | 2,130,000,000.00        |  |
| 23020102      | Construction/Provision of Resdential Buildings            | 250,000,000.00                | 0.00  | 465,000,000.00          |  |
| 23020103      | Construction/Provision of Electricity                     | 50,000,000.00                 | 32,309,000.00   | 70,000,000.00           |  |
| 23020105      | Construction/Provision of Water Facilities                | 265,000,000.00                | 171,928,589.00  | 170,000,000.00          |  |
| 23020106      | Construction/Provision of Hospitals/Health Centres        | 139,000,000.00                | 153,955,981.00  | 190,000,000.00          |  |
| 23020107      | Construction/Provision of Public Schools                  | 0.00                          | 0.00  | 30,000,000.00           |  |
| 23020108      | Construction/Provision of Police Stations/Baracks         | 0.00                          | 0.00  | 20,000,000.00           |  |
| 23020113      | Construction/Provision of Agricultural Facilities         | 0.00                          | 0.00  | 30,000,000.00           |  |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget - Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 23020114      | Construction/Provision of Roads                           | 715,000,000.00                | 612,355,153.00  | 770,000,000.00        |
| 23020118      | Construction/ Provision of Infrastrature                  | 10,000,000.00                 | 0.00  | 30,000,000.00         |
| 23020123      | Construction of Traffic Light/Streets Lghts               | 630,000,000.00                | 565,706,652.00  | 300,000,000.00        |
| 23020124      | Construction of Markets/Parks                             | 50,000,000.00                 | 0.00  | 140,000,000.00        |
| 23020126      | Construction/Provision of Cemeties                        | 35,000,000.00                 | 27,146,620.00   | 30,000,000.00         |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>310,000,000.00</b>         | <b>122,100,539.00</b>   | <b>358,000,000.00</b> |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>310,000,000.00</b>         | <b>122,100,539.00</b>   | <b>358,000,000.00</b> |
| 23030105      | Rehabilitation/Repairs - Hospital/Health Centres          | 200,000,000.00                | 122,100,539.00  | 150,000,000.00        |
| 23030106      | Rehabilitation/Repairs - Public Schools                   | 0.00                          | 0.00  | 50,000,000.00         |
| 23030112      | Rehabilitation/Repairs - Agricultural Facilities          | 0.00                          | 0.00  | 28,000,000.00         |
| 23030121      | Rehabilitation/Repairs of office Building                 | 100,000,000.00                | 0.00  | 100,000,000.00        |
| 23030124      | Rehabilitation/Repairs - Market/Parks                     | 10,000,000.00                 | 0.00  | 20,000,000.00         |
| 23030128      | Rehabilitation/Repairs Water Facilities                   | 0.00                          | 0.00  | 10,000,000.00         |
| <b>2304</b>   | <b>PRESERVATION OF THE ENVIRONMENT</b>                    | <b>150,000,000.00</b>         | <b>565,000.00</b>   | <b>80,000,000.00</b>  |
| <b>230401</b> | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>          | <b>150,000,000.00</b>         | <b>565,000.00</b>   | <b>80,000,000.00</b>  |
| 23040102      | Erosion & Flood Control                                   | 100,000,000.00                | 565,000.00  | 50,000,000.00         |
| 23040106      | Enviromental Sanitation                                   | 50,000,000.00                 | 0.00  | 30,000,000.00         |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | <b>469,000,000.00</b>         | <b>114,595,856.64</b>   | <b>849,000,000.00</b> |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>469,000,000.00</b>         | <b>114,595,856.64</b>   | <b>849,000,000.00</b> |
| 23050102      | Computer Software Acquisition                             | 20,000,000.00                 | 0.00  | 40,000,000.00         |
| 23050108      | Other Non Tangible Assets                                 | 140,000,000.00                | 0.00  | 200,000,000.00        |
| 23050111      | Agricultural Inputs                                       | 6,000,000.00                  | 3,914,362.64  | 506,000,000.00        |
| 23050113      | Investment  | 303,000,000.00                | 110,681,494.00  | 103,000,000.00        |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Expenditure by Functional Classification

| Code        | Function  | Revised 2025             | 2025 Perform Jan to Dec. | 2026 Approved Budget     |
|-------------|---|--------------------------|--------------------------|--------------------------|
|             | <b>Total Expenditure</b>  | <b>13,796,000,000.00</b> | <b>7,680,270,824.22</b>  | <b>15,210,500,000.00</b> |
| <b>701</b>  | <b>General Public Service</b>   | <b>4,597,500,000.00</b>  | <b>2,293,261,579.14</b>  | <b>4,862,500,000.00</b>  |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>2,565,000,000.00</b>  | <b>1,220,717,540.14</b>  | <b>3,309,500,000.00</b>  |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 225,000,000.00           | 29,927,049.00            | 923,000,000.00           |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 2,340,000,000.00         | 1,190,790,491.14         | 2,386,500,000.00         |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>2,032,500,000.00</b>  | <b>1,072,544,039.00</b>  | <b>1,553,000,000.00</b>  |
| 70131       | GENERAL PERSONNEL SERVICES  | 2,001,000,000.00         | 1,064,432,039.00         | 1,522,500,000.00         |
| 70133       | OTHER GENERAL SERVICES  | 31,500,000.00            | 8,112,000.00             | 30,500,000.00            |
| <b>703</b>  | <b>Public Order and Safety</b>  | <b>0.00</b>              | <b>0.00</b>              | <b>784,000,000.00</b>    |
| <b>7031</b> | <b>POLICE SERVICES</b>  | <b>0.00</b>              | <b>0.00</b>              | <b>20,000,000.00</b>     |
| 70311       | POLICE SERVICES   | 0.00                     | 0.00                     | 20,000,000.00            |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>0.00</b>              | <b>0.00</b>              | <b>764,000,000.00</b>    |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 0.00                     | 0.00                     | 764,000,000.00           |
| <b>704</b>  | <b>Economic Affairs</b>   | <b>2,346,000,000.00</b>  | <b>1,546,547,305.53</b>  | <b>2,425,000,000.00</b>  |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>70,000,000.00</b>     | <b>230,000.00</b>        | <b>150,000,000.00</b>    |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 70,000,000.00            | 230,000.00               | 150,000,000.00           |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>1,001,000,000.00</b>  | <b>741,868,543.53</b>    | <b>1,074,000,000.00</b>  |
| 70421       | AGRICULTURE   | 1,001,000,000.00         | 741,868,543.53           | 1,074,000,000.00         |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>50,000,000.00</b>     | <b>32,309,000.00</b>     | <b>70,000,000.00</b>     |
| 70435       | ELECTRICITY   | 50,000,000.00            | 32,309,000.00            | 70,000,000.00            |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>1,225,000,000.00</b>  | <b>772,139,762.00</b>    | <b>1,131,000,000.00</b>  |
| 70451       | ROAD TRANSPORT  | 1,225,000,000.00         | 772,139,762.00           | 1,131,000,000.00         |
| <b>705</b>  | <b>Environmental Protection</b>   | <b>457,000,000.00</b>    | <b>160,597,984.00</b>    | <b>370,000,000.00</b>    |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>   | <b>272,000,000.00</b>    | <b>132,886,364.00</b>    | <b>260,000,000.00</b>    |
| 70521       | WASTE WATER MANAGEMENT  | 272,000,000.00           | 132,886,364.00           | 260,000,000.00           |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>185,000,000.00</b>    | <b>27,711,620.00</b>     | <b>110,000,000.00</b>    |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 185,000,000.00           | 27,711,620.00            | 110,000,000.00           |
| <b>706</b>  | <b>Housing and Community Amenities</b>  | <b>3,200,000,000.00</b>  | <b>846,515,862.69</b>    | <b>3,235,000,000.00</b>  |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>140,000,000.00</b>    | <b>0.00</b>              | <b>200,000,000.00</b>    |
| 70621       | COMMUNITY DEVELOPMENT   | 140,000,000.00           | 0.00                     | 200,000,000.00           |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>265,000,000.00</b>    | <b>171,928,589.00</b>    | <b>170,000,000.00</b>    |
| 70631       | WATER SUPPLY  | 265,000,000.00           | 171,928,589.00           | 170,000,000.00           |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>630,000,000.00</b>    | <b>565,706,652.00</b>    | <b>300,000,000.00</b>    |
| 70641       | STREET LIGHTING   | 630,000,000.00           | 565,706,652.00           | 300,000,000.00           |

| Code        | Function                                       | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|-------------|--|-------------------------|--------------------------|-------------------------|
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>  | <b>2,165,000,000.00</b> | <b>108,880,621.69</b>    | <b>2,565,000,000.00</b> |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.         | 2,165,000,000.00        | 108,880,621.69           | 2,565,000,000.00        |
| <b>707</b>  | <b>Health</b>                                  | <b>1,124,500,000.00</b> | <b>843,091,248.69</b>    | <b>1,164,400,000.00</b> |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>                  | <b>1,124,500,000.00</b> | <b>843,091,248.69</b>    | <b>1,164,400,000.00</b> |
| 70741       | PUBLIC HEALTH SERVICES                         | 1,124,500,000.00        | 843,091,248.69           | 1,164,400,000.00        |
| <b>708</b>  | <b>Recreation, Culture and Religion</b>        | <b>12,000,000.00</b>    | <b>0.00</b>              | <b>20,000,000.00</b>    |
| <b>7084</b> | <b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>  | <b>10,000,000.00</b>    | <b>0.00</b>              | <b>10,000,000.00</b>    |
| 70841       | RELIGIOUS AND OTHER COMMUNITY SERVICES         | 10,000,000.00           | 0.00                     | 10,000,000.00           |
| <b>7086</b> | <b>RECREATION, CULTURE AND RELIGION N.E.C.</b> | <b>2,000,000.00</b>     | <b>0.00</b>              | <b>10,000,000.00</b>    |
| 70861       | RECREATION, CULTURE AND RELIGION N.E.C.        | 2,000,000.00            | 0.00                     | 10,000,000.00           |
| <b>709</b>  | <b>Education</b>                               | <b>2,059,000,000.00</b> | <b>1,990,256,844.17</b>  | <b>2,349,600,000.00</b> |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>       | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>  | <b>1,320,000,000.00</b> |
| 70912       | PRIMARY EDUCATION                              | 1,150,000,000.00        | 1,114,236,491.94         | 1,320,000,000.00        |
| <b>7095</b> | <b>EDUCATION NOT DEFINABLE BY LEVEL</b>        | <b>5,000,000.00</b>     | <b>4,500,000.00</b>      | <b>105,000,000.00</b>   |
| 70951       | EDUCATION NOT DEFINABLE BY LEVEL               | 5,000,000.00            | 4,500,000.00             | 105,000,000.00          |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>        | <b>904,000,000.00</b>   | <b>871,520,352.23</b>    | <b>924,600,000.00</b>   |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION               | 904,000,000.00          | 871,520,352.23           | 924,600,000.00          |



## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Personnel Expenditure by Functional Classification

| Code        | Function  | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|-------------|---|-------------------------|--------------------------|-------------------------|
|             | <b>Total Personnel Expenditure</b>  | <b>3,762,500,000.00</b> | <b>2,977,428,849.08</b>  | <b>3,776,500,000.00</b> |
| <b>701</b>  | <b>General Public Service</b>   | <b>1,541,000,000.00</b> | <b>1,061,239,310.14</b>  | <b>1,320,000,000.00</b> |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>1,184,000,000.00</b> | <b>831,285,583.14</b>    | <b>1,052,500,000.00</b> |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 50,000,000.00           | 29,927,049.00            | 40,000,000.00           |
| 70112       | FINANCIAL AND FISCAL AFFAIRS  | 1,134,000,000.00        | 801,358,534.14           | 1,012,500,000.00        |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>357,000,000.00</b>   | <b>229,953,727.00</b>    | <b>267,500,000.00</b>   |
| 70131       | GENERAL PERSONNEL SERVICES  | 357,000,000.00          | 229,953,727.00           | 267,500,000.00          |
| <b>704</b>  | <b>Economic Affairs</b>   | <b>358,000,000.00</b>   | <b>223,089,502.00</b>    | <b>412,000,000.00</b>   |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>151,000,000.00</b>   | <b>146,610,893.00</b>    | <b>182,000,000.00</b>   |
| 70421       | AGRICULTURE   | 151,000,000.00          | 146,610,893.00           | 182,000,000.00          |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>207,000,000.00</b>   | <b>76,478,609.00</b>     | <b>230,000,000.00</b>   |
| 70451       | ROAD TRANSPORT  | 207,000,000.00          | 76,478,609.00            | 230,000,000.00          |
| <b>705</b>  | <b>Environmental Protection</b>   | <b>106,000,000.00</b>   | <b>39,747,364.00</b>     | <b>80,000,000.00</b>    |
| <b>7052</b> | <b>WASTE WATER MANAGEMENT</b>   | <b>106,000,000.00</b>   | <b>39,747,364.00</b>     | <b>80,000,000.00</b>    |
| 70521       | WASTE WATER MANAGEMENT  | 106,000,000.00          | 39,747,364.00            | 80,000,000.00           |
| <b>707</b>  | <b>Health</b>   | <b>436,500,000.00</b>   | <b>379,743,261.00</b>    | <b>446,400,000.00</b>   |
| <b>7074</b> | <b>PUBLIC HEALTH SERVICES</b>   | <b>436,500,000.00</b>   | <b>379,743,261.00</b>    | <b>446,400,000.00</b>   |
| 70741       | PUBLIC HEALTH SERVICES  | 436,500,000.00          | 379,743,261.00           | 446,400,000.00          |
| <b>709</b>  | <b>Education</b>  | <b>1,321,000,000.00</b> | <b>1,273,609,411.94</b>  | <b>1,518,100,000.00</b> |
| <b>7091</b> | <b>PRE-PRIMARY AND PRIMARY EDUCATION</b>  | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>  | <b>1,300,000,000.00</b> |
| 70912       | PRIMARY EDUCATION   | 1,150,000,000.00        | 1,114,236,491.94         | 1,300,000,000.00        |
| <b>7096</b> | <b>SUBSIDIARY SERVICES TO EDUCATION</b>   | <b>171,000,000.00</b>   | <b>159,372,920.00</b>    | <b>218,100,000.00</b>   |
| 70961       | SUBSIDIARY SERVICES TO EDUCATION  | 171,000,000.00          | 159,372,920.00           | 218,100,000.00          |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Other Non-Debt Recurrent Expenditure by Functional Classification

| Code                                       | Function   | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|--|--|------------------|--------------------------|----------------------|
| Total Other Non-Debt Recurrent Expenditure |  | 3,720,000,000.00 | 2,770,555,962.81         | 3,620,500,000.00     |
| 701  | General Public Service   | 1,670,000,000.00 | 1,223,910,269.00         | 2,132,000,000.00     |
| 7011                                       | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 706,000,000.00   | 389,431,957.00           | 1,607,000,000.00     |
| 70111                                      | EXECUTIVE AND LEGISLATIVE ORGANS   | 0.00             | 0.00                     | 633,000,000.00       |
| 70112                                      | FINANCIAL AND FISCAL AFFAIRS   | 706,000,000.00   | 389,431,957.00           | 974,000,000.00       |
| 7013                                       | GENERAL SERVICES   | 964,000,000.00   | 834,478,312.00           | 525,000,000.00       |
| 70131                                      | GENERAL PERSONNEL SERVICES   | 964,000,000.00   | 834,478,312.00           | 525,000,000.00       |
| 704  | Economic Affairs   | 802,000,000.00   | 554,067,793.89           | 224,000,000.00       |
| 7042                                       | AGRICULTURE, FORESTRY, FISHING, AND HUNTING                                      | 499,000,000.00   | 470,761,793.89           | 93,000,000.00        |
| 70421                                      | AGRICULTURE  | 499,000,000.00   | 470,761,793.89           | 93,000,000.00        |
| 7045                                       | TRANSPORT  | 303,000,000.00   | 83,306,000.00            | 131,000,000.00       |
| 70451                                      | ROAD TRANSPORT   | 303,000,000.00   | 83,306,000.00            | 131,000,000.00       |
| 705  | Environmental Protection   | 166,000,000.00   | 93,139,000.00            | 180,000,000.00       |
| 7052                                       | WASTE WATER MANAGEMENT   | 166,000,000.00   | 93,139,000.00            | 180,000,000.00       |
| 70521                                      | WASTE WATER MANAGEMENT   | 166,000,000.00   | 93,139,000.00            | 180,000,000.00       |
| 707  | Health   | 349,000,000.00   | 187,291,467.69           | 378,000,000.00       |
| 7074                                       | PUBLIC HEALTH SERVICES   | 349,000,000.00   | 187,291,467.69           | 378,000,000.00       |
| 70741                                      | PUBLIC HEALTH SERVICES   | 349,000,000.00   | 187,291,467.69           | 378,000,000.00       |
| 709  | Education  | 733,000,000.00   | 712,147,432.23           | 706,500,000.00       |
| 7096                                       | SUBSIDIARY SERVICES TO EDUCATION   | 733,000,000.00   | 712,147,432.23           | 706,500,000.00       |
| 70961                                      | SUBSIDIARY SERVICES TO EDUCATION   | 733,000,000.00   | 712,147,432.23           | 706,500,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Debt Service Expenditure by Functional Classification

| Code  | Function   | Revised 2025   | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|-------|--|----------------|--------------------------|----------------------|
|       | Total Debt Service Expenditure   | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 701   | General Public Service   | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 7011  | EXECUTIVE AND LEGISLATIVE ORGANS,<br>FINANCIAL AND FISCAL AFFAIRS, EXTERNAL<br>AFFAIRS | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 70112 | FINANCIAL AND FISCAL AFFAIRS   | 500,000,000.00 | 0.00                     | 400,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Capital Expenditure by Functional Classification

| Code        | Function  | Revised 2025            | 2025 Perform Jan to Dec. | 2025 Approved Budget    |
|-------------|---|-------------------------|--------------------------|-------------------------|
|             | <b>Total Capital Expenditure</b>  | <b>5,813,500,000.00</b> | <b>1,932,286,012.33</b>  | <b>7,413,500,000.00</b> |
| <b>701</b>  | <b>General Public Service</b>   | <b>886,500,000.00</b>   | <b>8,112,000.00</b>      | <b>1,010,500,000.00</b> |
| <b>7011</b> | <b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b> | <b>175,000,000.00</b>   | <b>0.00</b>              | <b>250,000,000.00</b>   |
| 70111       | EXECUTIVE AND LEGISLATIVE ORGANS  | 175,000,000.00          | 0.00                     | 250,000,000.00          |
| <b>7013</b> | <b>GENERAL SERVICES</b>   | <b>711,500,000.00</b>   | <b>8,112,000.00</b>      | <b>760,500,000.00</b>   |
| 70131       | GENERAL PERSONNEL SERVICES  | 680,000,000.00          | 0.00                     | 730,000,000.00          |
| 70133       | OTHER GENERAL SERVICES  | 31,500,000.00           | 8,112,000.00             | 30,500,000.00           |
| <b>703</b>  | <b>Public Order and Safety</b>  | <b>0.00</b>             | <b>0.00</b>              | <b>784,000,000.00</b>   |
| <b>7031</b> | <b>POLICE SERVICES</b>  | <b>0.00</b>             | <b>0.00</b>              | <b>20,000,000.00</b>    |
| 70311       | POLICE SERVICES   | 0.00                    | 0.00                     | 20,000,000.00           |
| <b>7036</b> | <b>PUBLIC ORDER AND SAFETY N.E.C.</b>   | <b>0.00</b>             | <b>0.00</b>              | <b>764,000,000.00</b>   |
| 70361       | PUBLIC ORDER AND SAFETY N.E.C.  | 0.00                    | 0.00                     | 764,000,000.00          |
| <b>704</b>  | <b>Economic Affairs</b>   | <b>1,186,000,000.00</b> | <b>769,390,009.64</b>    | <b>1,789,000,000.00</b> |
| <b>7041</b> | <b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>                                 | <b>70,000,000.00</b>    | <b>230,000.00</b>        | <b>150,000,000.00</b>   |
| 70411       | GENERAL ECONOMIC AND COMMERCIALAFFAIRS  | 70,000,000.00           | 230,000.00               | 150,000,000.00          |
| <b>7042</b> | <b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>                                      | <b>351,000,000.00</b>   | <b>124,495,856.64</b>    | <b>799,000,000.00</b>   |
| 70421       | AGRICULTURE   | 351,000,000.00          | 124,495,856.64           | 799,000,000.00          |
| <b>7043</b> | <b>FUEL AND ENERGY</b>  | <b>50,000,000.00</b>    | <b>32,309,000.00</b>     | <b>70,000,000.00</b>    |
| 70435       | ELECTRICITY   | 50,000,000.00           | 32,309,000.00            | 70,000,000.00           |
| <b>7045</b> | <b>TRANSPORT</b>  | <b>715,000,000.00</b>   | <b>612,355,153.00</b>    | <b>770,000,000.00</b>   |
| 70451       | ROAD TRANSPORT  | 715,000,000.00          | 612,355,153.00           | 770,000,000.00          |
| <b>705</b>  | <b>Environmental Protection</b>   | <b>185,000,000.00</b>   | <b>27,711,620.00</b>     | <b>110,000,000.00</b>   |
| <b>7056</b> | <b>ENVIRONMENTAL PROTECTION N.E.C.</b>  | <b>185,000,000.00</b>   | <b>27,711,620.00</b>     | <b>110,000,000.00</b>   |
| 70561       | ENVIRONMENTAL PROTECTION N.E.C.   | 185,000,000.00          | 27,711,620.00            | 110,000,000.00          |
| <b>706</b>  | <b>Housing and Community Amenities</b>  | <b>3,200,000,000.00</b> | <b>846,515,862.69</b>    | <b>3,235,000,000.00</b> |
| <b>7062</b> | <b>COMMUNITY DEVELOPMENT</b>  | <b>140,000,000.00</b>   | <b>0.00</b>              | <b>200,000,000.00</b>   |
| 70621       | COMMUNITY DEVELOPMENT   | 140,000,000.00          | 0.00                     | 200,000,000.00          |
| <b>7063</b> | <b>WATER SUPPLY</b>   | <b>265,000,000.00</b>   | <b>171,928,589.00</b>    | <b>170,000,000.00</b>   |
| 70631       | WATER SUPPLY  | 265,000,000.00          | 171,928,589.00           | 170,000,000.00          |
| <b>7064</b> | <b>STREET LIGHTING</b>  | <b>630,000,000.00</b>   | <b>565,706,652.00</b>    | <b>300,000,000.00</b>   |
| 70641       | STREET LIGHTING   | 630,000,000.00          | 565,706,652.00           | 300,000,000.00          |
| <b>7066</b> | <b>HOUSING AND COMMUNITY AMENITIES N.E.C.</b>   | <b>2,165,000,000.00</b> | <b>108,880,621.69</b>    | <b>2,565,000,000.00</b> |
| 70661       | HOUSING AND COMMUNITY AMENITIES N.E.C.  | 2,165,000,000.00        | 108,880,621.69           | 2,565,000,000.00        |

| Code  | Function                                | Revised 2025   | 2025 Perform Jan to Dec. | 2025 Approved Budget |
|-------|---|----------------|--------------------------|----------------------|
| 707   | Health                                  | 339,000,000.00 | 276,056,520.00           | 340,000,000.00       |
| 7074  | PUBLIC HEALTH SERVICES                  | 339,000,000.00 | 276,056,520.00           | 340,000,000.00       |
| 70741 | PUBLIC HEALTH SERVICES                  | 339,000,000.00 | 276,056,520.00           | 340,000,000.00       |
| 708   | Recreation, Culture and Religion        | 12,000,000.00  | 0.00                     | 20,000,000.00        |
| 7084  | RELIGIOUS AND OTHER COMMUNITY SERVICES  | 10,000,000.00  | 0.00                     | 10,000,000.00        |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES  | 10,000,000.00  | 0.00                     | 10,000,000.00        |
| 7086  | RECREATION, CULTURE AND RELIGION N.E.C. | 2,000,000.00   | 0.00                     | 10,000,000.00        |
| 70861 | RECREATION, CULTURE AND RELIGION N.E.C. | 2,000,000.00   | 0.00                     | 10,000,000.00        |
| 709   | Education                               | 5,000,000.00   | 4,500,000.00             | 125,000,000.00       |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION       | 0.00           | 0.00                     | 20,000,000.00        |
| 70912 | PRIMARY EDUCATION                       | 0.00           | 0.00                     | 20,000,000.00        |
| 7095  | EDUCATION NOT DEFINABLE BY LEVEL        | 5,000,000.00   | 4,500,000.00             | 105,000,000.00       |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL        | 5,000,000.00   | 4,500,000.00             | 105,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Expenditure by Location

| Code     | Location          | Revised 2025      | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|----------|-------------------|-------------------|--------------------------|----------------------|
|          | Total Expenditure | 13,796,000,000.00 | 7,680,270,824.22         | 15,210,500,000.00    |
| 2151     | GOMBE CENTRAL     | 13,796,000,000.00 | 7,680,270,824.22         | 15,210,500,000.00    |
| 215111   | YAMALTU/DEBA      | 13,796,000,000.00 | 7,680,270,824.22         | 15,210,500,000.00    |
| 21511198 | LG Wide           | 13,796,000,000.00 | 7,680,270,824.22         | 15,210,500,000.00    |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Personnel Expenditure by Location

| Code                                    | Location      | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|---------------|------------------|--------------------------|----------------------|
| Total Personnel Expenditure By Location |               | 3,762,500,000.00 | 2,977,428,849.08         | 3,776,500,000.00     |
| 2151                                    | GOMBE CENTRAL | 3,762,500,000.00 | 2,977,428,849.08         | 3,776,500,000.00     |
| 215111                                  | YAMALTU/DEBA  | 3,762,500,000.00 | 2,977,428,849.08         | 3,776,500,000.00     |
| 21511198                                | LG Wide       | 3,762,500,000.00 | 2,977,428,849.08         | 3,776,500,000.00     |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Other Non-Debt Recurrent Expenditure by Location

| Code     | Location                         | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|----------|----------------------------------|------------------|--------------------------|----------------------|
|          | Total Other Non Debt Expenditure | 3,720,000,000.00 | 2,770,555,962.81         | 3,620,500,000.00     |
| 2151     | GOMBE CENTRAL                    | 3,720,000,000.00 | 2,770,555,962.81         | 3,620,500,000.00     |
| 215111   | YAMALTU/DEBA                     | 3,720,000,000.00 | 2,770,555,962.81         | 3,620,500,000.00     |
| 21511198 | LG Wide                          | 3,720,000,000.00 | 2,770,555,962.81         | 3,620,500,000.00     |



## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Debt Service Expenditure by Location

| Code     | Location                       | Revised 2025   | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|----------|--------------------------------|----------------|--------------------------|----------------------|
|          | Total Debt Service Expenditure | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 2151     | GOMBE CENTRAL                  | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 215111   | YAMALTU/DEBA                   | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 21511198 | LG Wide                        | 500,000,000.00 | 0.00                     | 400,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

### Yalmatu Deba Local Government Capital Expenditure by Location

| Code                                  | Location      | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---------------------------------------|---------------|------------------|--------------------------|----------------------|
| Total Cpaital Expenditure By Location |               | 5,813,500,000.00 | 1,932,286,012.33         | 7,413,500,000.00     |
| 2151                                  | GOMBE CENTRAL | 5,813,500,000.00 | 1,932,286,012.33         | 7,413,500,000.00     |
| 215111                                | YAMALTU/DEBA  | 5,813,500,000.00 | 1,932,286,012.33         | 7,413,500,000.00     |
| 21511198                              | LG Wide       | 5,813,500,000.00 | 1,932,286,012.33         | 7,413,500,000.00     |

# Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

## Total Expenditure by Programme (Sector, Objective and Programme)

| Code  | Program  | Revised 2025      | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|--|-------------------|--------------------------|----------------------|
| Total Expenditure by Programme (Sector, Objectives) |  | 13,796,000,000.00 | 7,680,270,824.22         | 15,210,500,000.00    |
| 01  | Agriculture  | 1,001,000,000.00  | 741,868,543.53           | 1,104,000,000.00     |
| 0101  | Effective governance of the Agriculture Sector   | 650,000,000.00    | 617,372,686.89           | 275,000,000.00       |
| 010102  | Agriculture sector coordination mechanisms   | 650,000,000.00    | 617,372,686.89           | 275,000,000.00       |
| 0102  | Development of the livestock value chain   | 20,000,000.00     | 0.00                     | 70,000,000.00        |
| 010202  | Meat processing and marketing  | 20,000,000.00     | 0.00                     | 40,000,000.00        |
| 010205  | Animal health and livestock diseases management  | 0.00              | 0.00                     | 30,000,000.00        |
| 0103  | Enhancement of food production and productivity  | 9,000,000.00      | 4,264,362.64             | 509,000,000.00       |
| 010302  | Intensive crop and vegetable production (irrigation, crop diversification etc.)                          | 3,000,000.00      | 350,000.00               | 3,000,000.00         |
| 010303  | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)         | 6,000,000.00      | 3,914,362.64             | 506,000,000.00       |
| 0104  | Reduction of post-harvest losses   | 0.00              | 0.00                     | 20,000,000.00        |
| 010404  | Agricultural produce and quality control   | 0.00              | 0.00                     | 20,000,000.00        |
| 0107  | Promotion of enabling environment for increased agricultural development                                 | 322,000,000.00    | 120,231,494.00           | 182,000,000.00       |
| 010701  | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 322,000,000.00    | 120,231,494.00           | 182,000,000.00       |
| 0110  | Agriculture Sector Expenditures Not Elsewhere Classified   | 0.00              | 0.00                     | 48,000,000.00        |
| 011001  | Agriculture Programme Not Elsewhere Classified   | 0.00              | 0.00                     | 48,000,000.00        |
| 02  | Societal Re-orientation  | 301,000,000.00    | 144,139,241.69           | 500,000,000.00       |
| 0210  | Societal Re-orientation - General  | 301,000,000.00    | 144,139,241.69           | 500,000,000.00       |
| 021001  | Societal Re-orientation - General  | 301,000,000.00    | 144,139,241.69           | 500,000,000.00       |
| 03  | Poverty Alleviation  | 140,000,000.00    | 0.00                     | 200,000,000.00       |
| 0310  | Poverty Alleviation - General  | 140,000,000.00    | 0.00                     | 200,000,000.00       |
| 031001  | Poverty Alleviation - General  | 140,000,000.00    | 0.00                     | 200,000,000.00       |
| 04  | Health   | 1,059,500,000.00  | 822,341,248.69           | 1,104,400,000.00     |
| 0401  | Effective governance of the health system  | 720,500,000.00    | 546,284,728.69           | 764,400,000.00       |
| 040103  | Health sector coordination mechanisms  | 720,500,000.00    | 546,284,728.69           | 764,400,000.00       |
| 0405  | Provision of adequate and modern health infrastructure for health services delivery                      | 339,000,000.00    | 276,056,520.00           | 340,000,000.00       |
| 040501  | Functional health facilities   | 339,000,000.00    | 276,056,520.00           | 340,000,000.00       |
| 05  | Education  | 2,056,000,000.00  | 1,990,256,844.17         | 2,299,600,000.00     |
| 0501  | Effective governance of the education system   | 2,051,000,000.00  | 1,985,756,844.17         | 2,194,600,000.00     |
| 050101  | Legal, policy, regulations and standards, guidelines and protocols development and reviews               | 1,152,000,000.00  | 1,114,236,491.94         | 1,310,000,000.00     |
| 050103  | Education sector coordination mechanisms   | 899,000,000.00    | 871,520,352.23           | 884,600,000.00       |
| 0504  | Improved quality of teaching and learning outcomes   | 5,000,000.00      | 4,500,000.00             | 5,000,000.00         |
| 050402  | Instructional and learning materials   | 5,000,000.00      | 4,500,000.00             | 5,000,000.00         |

|        |   | Yalmatu Deba Local Government | 2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme) |                      |
|--------|---|-------------------------------|---|----------------------|
| Code   | Program   | Revised 2025                  | 2025 Perform Jan to Dec.  | 2026 Approved Budget |
| 0505   | Adequate infrastructure at all levels                   | 0.00                          | 0.00  | 80,000,000.00        |
| 050501 | Schools' infrastructure construction and rehabilitation | 0.00                          | 0.00  | 80,000,000.00        |
| 0506   | Improved education information management system (EIMS) | 0.00                          | 0.00  | 20,000,000.00        |
| 050601 | ICT equipment, software and expertise                   | 0.00                          | 0.00  | 20,000,000.00        |
| 06     | Housing and Urban Development                           | 215,000,000.00                | 230,000.00  | 250,000,000.00       |
| 0610   | Housing and Urban Development - General                 | 215,000,000.00                | 230,000.00  | 250,000,000.00       |
| 061001 | Housing and Urban Development - General                 | 215,000,000.00                | 230,000.00  | 250,000,000.00       |
| 08     | Youth   | 25,000,000.00                 | 0.00  | 25,000,000.00        |
| 0810   | Youth - General   | 25,000,000.00                 | 0.00  | 25,000,000.00        |
| 081001 | Youth - General   | 25,000,000.00                 | 0.00  | 25,000,000.00        |
| 09     | Environmental Improvement                               | 372,000,000.00                | 133,451,364.00  | 310,000,000.00       |
| 0910   | Environmental Improvement - General                     | 372,000,000.00                | 133,451,364.00  | 310,000,000.00       |
| 091001 | Environmental Improvement - General                     | 372,000,000.00                | 133,451,364.00  | 310,000,000.00       |
| 10     | Water Resources and Rural Development                   | 265,000,000.00                | 171,928,589.00  | 170,000,000.00       |
| 1010   | Water Resources and Rural Deve - General                | 265,000,000.00                | 171,928,589.00  | 170,000,000.00       |
| 101001 | Water Resources and Rural Deve - General                | 265,000,000.00                | 171,928,589.00  | 170,000,000.00       |
| 11     | Information Communication and Technology                | 20,000,000.00                 | 0.00  | 20,000,000.00        |
| 1110   | Information Communication and Technology - General      | 20,000,000.00                 | 0.00  | 20,000,000.00        |
| 111001 | Information Communication and Technology - General      | 20,000,000.00                 | 0.00  | 20,000,000.00        |
| 12     | Growing the Private Sector                              | 30,000,000.00                 | 0.00  | 80,000,000.00        |
| 1210   | Growing the Private Sector - General                    | 30,000,000.00                 | 0.00  | 80,000,000.00        |
| 121001 | Growing the Private Sector - General                    | 30,000,000.00                 | 0.00  | 80,000,000.00        |
| 13     | Reform of Government and Governance                     | 6,406,500,000.00              | 2,305,899,579.14  | 7,646,500,000.00     |
| 1310   | Reform of Government and Governance - General           | 6,406,500,000.00              | 2,305,899,579.14  | 7,646,500,000.00     |
| 131001 | Reform of Government and Governance - General           | 6,406,500,000.00              | 2,305,899,579.14  | 7,646,500,000.00     |
| 14     | Power   | 50,000,000.00                 | 32,309,000.00   | 70,000,000.00        |
| 1410   | Power - General   | 50,000,000.00                 | 32,309,000.00   | 70,000,000.00        |
| 141001 | Power - General   | 50,000,000.00                 | 32,309,000.00   | 70,000,000.00        |
| 17     | Road  | 1,855,000,000.00              | 1,337,846,414.00  | 1,431,000,000.00     |
| 1710   | Road - General  | 1,855,000,000.00              | 1,337,846,414.00  | 1,431,000,000.00     |
| 171001 | Road - General  | 1,855,000,000.00              | 1,337,846,414.00  | 1,431,000,000.00     |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Personnel Expenditure by Programme (Sector, Objective and Programme)

| Code  | Program  | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|--|------------------|--------------------------|----------------------|
| Total Personnel by Programme (Sector, Objectives) |  | 3,762,500,000.00 | 2,977,428,849.08         | 3,776,500,000.00     |
| 01  | Agriculture  | 151,000,000.00   | 146,610,893.00           | 182,000,000.00       |
| 0101  | Effective governance of the Agriculture Sector   | 151,000,000.00   | 146,610,893.00           | 182,000,000.00       |
| 010102  | Agriculture sector coordination mechanisms   | 151,000,000.00   | 146,610,893.00           | 182,000,000.00       |
| 04  | Health   | 371,500,000.00   | 358,993,261.00           | 386,400,000.00       |
| 0401  | Effective governance of the health system  | 371,500,000.00   | 358,993,261.00           | 386,400,000.00       |
| 040103  | Health sector coordination mechanisms  | 371,500,000.00   | 358,993,261.00           | 386,400,000.00       |
| 05  | Education  | 1,316,000,000.00 | 1,273,609,411.94         | 1,478,100,000.00     |
| 0501  | Effective governance of the education system   | 1,316,000,000.00 | 1,273,609,411.94         | 1,478,100,000.00     |
| 050101  | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 1,150,000,000.00 | 1,114,236,491.94         | 1,300,000,000.00     |
| 050103  | Education sector coordination mechanisms   | 166,000,000.00   | 159,372,920.00           | 178,100,000.00       |
| 09  | Environmental Improvement  | 106,000,000.00   | 39,747,364.00            | 80,000,000.00        |
| 0910  | Environmental Improvement - General  | 106,000,000.00   | 39,747,364.00            | 80,000,000.00        |
| 091001  | Environmental Improvement - General  | 106,000,000.00   | 39,747,364.00            | 80,000,000.00        |
| 13  | Reform of Government and Governance  | 1,611,000,000.00 | 1,081,989,310.14         | 1,420,000,000.00     |
| 1310  | Reform of Government and Governance - General  | 1,611,000,000.00 | 1,081,989,310.14         | 1,420,000,000.00     |
| 131001  | Reform of Government and Governance - General  | 1,611,000,000.00 | 1,081,989,310.14         | 1,420,000,000.00     |
| 17  | Road   | 207,000,000.00   | 76,478,609.00            | 230,000,000.00       |
| 1710  | Road - General   | 207,000,000.00   | 76,478,609.00            | 230,000,000.00       |
| 171001  | Road - General   | 207,000,000.00   | 76,478,609.00            | 230,000,000.00       |

**Yalmatu Deba Local Government 2026 Approved  
Budget**

Yalmatu Deba Local Government

**Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

| Code  | Program   | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|---|---|-------------------------|--------------------------|-------------------------|
| <b>Other Non-Debt Recurrent by Programme (Sector, Objectives)</b> |   | <b>3,720,000,000.00</b> | <b>2,770,555,962.81</b>  | <b>3,620,500,000.00</b> |
| <b>01</b>   | <b>Agriculture</b>                                    | <b>499,000,000.00</b>   | <b>470,761,793.89</b>    | <b>93,000,000.00</b>    |
| <b>0101</b>   | <b>Effective governance of the Agriculture Sector</b> | <b>499,000,000.00</b>   | <b>470,761,793.89</b>    | <b>93,000,000.00</b>    |
| 010102  | Agriculture sector coordination mechanisms            | 499,000,000.00          | 470,761,793.89           | 93,000,000.00           |
| <b>04</b>   | <b>Health</b>   | <b>349,000,000.00</b>   | <b>187,291,467.69</b>    | <b>378,000,000.00</b>   |
| <b>0401</b>   | <b>Effective governance of the health system</b>      | <b>349,000,000.00</b>   | <b>187,291,467.69</b>    | <b>378,000,000.00</b>   |
| 040103  | Health sector coordination mechanisms                 | 349,000,000.00          | 187,291,467.69           | 378,000,000.00          |
| <b>05</b>   | <b>Education</b>                                      | <b>733,000,000.00</b>   | <b>712,147,432.23</b>    | <b>706,500,000.00</b>   |
| <b>0501</b>   | <b>Effective governance of the education system</b>   | <b>733,000,000.00</b>   | <b>712,147,432.23</b>    | <b>706,500,000.00</b>   |
| 050103  | Education sector coordination mechanisms              | 733,000,000.00          | 712,147,432.23           | 706,500,000.00          |
| <b>09</b>   | <b>Environmental Improvement</b>                      | <b>166,000,000.00</b>   | <b>93,139,000.00</b>     | <b>180,000,000.00</b>   |
| <b>0910</b>   | <b>Environmental Improvement - General</b>            | <b>166,000,000.00</b>   | <b>93,139,000.00</b>     | <b>180,000,000.00</b>   |
| 091001  | Environmental Improvement - General                   | 166,000,000.00          | 93,139,000.00            | 180,000,000.00          |
| <b>13</b>   | <b>Reform of Government and Governance</b>            | <b>1,670,000,000.00</b> | <b>1,223,910,269.00</b>  | <b>2,132,000,000.00</b> |
| <b>1310</b>   | <b>Reform of Government and Governance - General</b>  | <b>1,670,000,000.00</b> | <b>1,223,910,269.00</b>  | <b>2,132,000,000.00</b> |
| 131001  | Reform of Government and Governance - General         | 1,670,000,000.00        | 1,223,910,269.00         | 2,132,000,000.00        |
| <b>17</b>   | <b>Road</b>   | <b>303,000,000.00</b>   | <b>83,306,000.00</b>     | <b>131,000,000.00</b>   |
| <b>1710</b>   | <b>Road - General</b>                                 | <b>303,000,000.00</b>   | <b>83,306,000.00</b>     | <b>131,000,000.00</b>   |
| 171001  | Road - General  | 303,000,000.00          | 83,306,000.00            | 131,000,000.00          |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Debt Service Expenditure by Programme (Sector, Objective and Programme)

| Code   | Program                                       | Revised 2025   | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|--|---|----------------|--------------------------|----------------------|
| Debt Service by Programme (Sector, Objectives) |   | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 13   | Reform of Government and Governance           | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 1310   | Reform of Government and Governance - General | 500,000,000.00 | 0.00                     | 400,000,000.00       |
| 131001   | Reform of Government and Governance - General | 500,000,000.00 | 0.00                     | 400,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Capital Expenditure by Programme (Sector, Objective and Programme)

| Code   | Program  | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|--|--|-------------------------|--------------------------|-------------------------|
| <b>Capital Expenditure by Programme (Sector, Objectives)</b> |  | <b>5,813,500,000.00</b> | <b>1,932,286,012.33</b>  | <b>7,413,500,000.00</b> |
| <b>01</b>  | <b>Agriculture</b>   | <b>351,000,000.00</b>   | <b>124,495,856.64</b>    | <b>829,000,000.00</b>   |
| <b>0102</b>  | <b>Development of the livestock value chain</b>  | <b>20,000,000.00</b>    | <b>0.00</b>              | <b>70,000,000.00</b>    |
| 010202   | Meat processing and marketing  | 20,000,000.00           | 0.00                     | 40,000,000.00           |
| 010205   | Animal health and livestock diseases management  | 0.00                    | 0.00                     | 30,000,000.00           |
| <b>0103</b>  | <b>Enhancement of food production and productivity</b>   | <b>9,000,000.00</b>     | <b>4,264,362.64</b>      | <b>509,000,000.00</b>   |
| 010302   | Intensive crop and vegetable production (irrigation, crop diversification etc.)                          | 3,000,000.00            | 350,000.00               | 3,000,000.00            |
| 010303   | Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)         | 6,000,000.00            | 3,914,362.64             | 506,000,000.00          |
| <b>0104</b>  | <b>Reduction of post-harvest losses</b>  | <b>0.00</b>             | <b>0.00</b>              | <b>20,000,000.00</b>    |
| 010404   | Agricultural produce and quality control   | 0.00                    | 0.00                     | 20,000,000.00           |
| <b>0107</b>  | <b>Promotion of enabling environment for increased agricultural development</b>                          | <b>322,000,000.00</b>   | <b>120,231,494.00</b>    | <b>182,000,000.00</b>   |
| 010701   | Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures | 322,000,000.00          | 120,231,494.00           | 182,000,000.00          |
| <b>0110</b>  | <b>Agriculture Sector Expenditures Not Elsewhere Classified</b>  | <b>0.00</b>             | <b>0.00</b>              | <b>48,000,000.00</b>    |
| 011001   | Agriculture Programme Not Elsewhere Classified   | 0.00                    | 0.00                     | 48,000,000.00           |
| <b>02</b>  | <b>Societal Re-orientation</b>   | <b>301,000,000.00</b>   | <b>144,139,241.69</b>    | <b>500,000,000.00</b>   |
| <b>0210</b>  | <b>Societal Re-orientation - General</b>   | <b>301,000,000.00</b>   | <b>144,139,241.69</b>    | <b>500,000,000.00</b>   |
| 021001   | Societal Re-orientation - General  | 301,000,000.00          | 144,139,241.69           | 500,000,000.00          |
| <b>03</b>  | <b>Poverty Alleviation</b>   | <b>140,000,000.00</b>   | <b>0.00</b>              | <b>200,000,000.00</b>   |
| <b>0310</b>  | <b>Poverty Alleviation - General</b>   | <b>140,000,000.00</b>   | <b>0.00</b>              | <b>200,000,000.00</b>   |
| 031001   | Poverty Alleviation - General  | 140,000,000.00          | 0.00                     | 200,000,000.00          |
| <b>04</b>  | <b>Health</b>  | <b>339,000,000.00</b>   | <b>276,056,520.00</b>    | <b>340,000,000.00</b>   |
| <b>0405</b>  | <b>Provision of adequate and modern health infrastructure for health services delivery</b>               | <b>339,000,000.00</b>   | <b>276,056,520.00</b>    | <b>340,000,000.00</b>   |
| 040501   | Functional health facilities   | 339,000,000.00          | 276,056,520.00           | 340,000,000.00          |
| <b>05</b>  | <b>Education</b>   | <b>7,000,000.00</b>     | <b>4,500,000.00</b>      | <b>115,000,000.00</b>   |
| <b>0501</b>  | <b>Effective governance of the education system</b>  | <b>2,000,000.00</b>     | <b>0.00</b>              | <b>10,000,000.00</b>    |
| 050101   | Legal, policy, regulations and standards, guidelines and protocols development and reviews               | 2,000,000.00            | 0.00                     | 10,000,000.00           |
| <b>0504</b>  | <b>Improved quality of teaching and learning outcomes</b>  | <b>5,000,000.00</b>     | <b>4,500,000.00</b>      | <b>5,000,000.00</b>     |
| 050402   | Instructional and learning materials   | 5,000,000.00            | 4,500,000.00             | 5,000,000.00            |
| <b>0505</b>  | <b>Adequate infrastructure at all levels</b>   | <b>0.00</b>             | <b>0.00</b>              | <b>80,000,000.00</b>    |
| 050501   | Schools' infrastructure construction and rehabilitation  | 0.00                    | 0.00                     | 80,000,000.00           |
| <b>0506</b>  | <b>Improved education information management system (EIMS)</b>   | <b>0.00</b>             | <b>0.00</b>              | <b>20,000,000.00</b>    |
| 050601   | ICT equipment, software and expertise  | 0.00                    | 0.00                     | 20,000,000.00           |



| Code   | Program  | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|--------|--|------------------|--------------------------|----------------------|
| 06     | Housing and Urban Development                      | 215,000,000.00   | 230,000.00               | 250,000,000.00       |
| 0610   | Housing and Urban Development - General            | 215,000,000.00   | 230,000.00               | 250,000,000.00       |
| 061001 | Housing and Urban Development - General            | 215,000,000.00   | 230,000.00               | 250,000,000.00       |
| 08     | Youth  | 25,000,000.00    | 0.00                     | 25,000,000.00        |
| 0810   | Youth - General                                    | 25,000,000.00    | 0.00                     | 25,000,000.00        |
| 081001 | Youth - General                                    | 25,000,000.00    | 0.00                     | 25,000,000.00        |
| 09     | Environmental Improvement                          | 100,000,000.00   | 565,000.00               | 50,000,000.00        |
| 0910   | Environmental Improvement - General                | 100,000,000.00   | 565,000.00               | 50,000,000.00        |
| 091001 | Environmental Improvement - General                | 100,000,000.00   | 565,000.00               | 50,000,000.00        |
| 10     | Water Resources and Rural Development              | 265,000,000.00   | 171,928,589.00           | 170,000,000.00       |
| 1010   | Water Resources and Rural Deve - General           | 265,000,000.00   | 171,928,589.00           | 170,000,000.00       |
| 101001 | Water Resources and Rural Deve - General           | 265,000,000.00   | 171,928,589.00           | 170,000,000.00       |
| 11     | Information Communication and Technology           | 20,000,000.00    | 0.00                     | 20,000,000.00        |
| 1110   | Information Communication and Technology - General | 20,000,000.00    | 0.00                     | 20,000,000.00        |
| 111001 | Information Communication and Technology - General | 20,000,000.00    | 0.00                     | 20,000,000.00        |
| 12     | Growing the Private Sector                         | 30,000,000.00    | 0.00                     | 80,000,000.00        |
| 1210   | Growing the Private Sector - General               | 30,000,000.00    | 0.00                     | 80,000,000.00        |
| 121001 | Growing the Private Sector - General               | 30,000,000.00    | 0.00                     | 80,000,000.00        |
| 13     | Reform of Government and Governance                | 2,625,500,000.00 | 0.00                     | 3,694,500,000.00     |
| 1310   | Reform of Government and Governance - General      | 2,625,500,000.00 | 0.00                     | 3,694,500,000.00     |
| 131001 | Reform of Government and Governance - General      | 2,625,500,000.00 | 0.00                     | 3,694,500,000.00     |
| 14     | Power  | 50,000,000.00    | 32,309,000.00            | 70,000,000.00        |
| 1410   | Power - General                                    | 50,000,000.00    | 32,309,000.00            | 70,000,000.00        |
| 141001 | Power - General                                    | 50,000,000.00    | 32,309,000.00            | 70,000,000.00        |
| 17     | Road   | 1,345,000,000.00 | 1,178,061,805.00         | 1,070,000,000.00     |
| 1710   | Road - General                                     | 1,345,000,000.00 | 1,178,061,805.00         | 1,070,000,000.00     |
| 171001 | Road - General                                     | 1,345,000,000.00 | 1,178,061,805.00         | 1,070,000,000.00     |

## Yalmatu Deba Local Government 2026 Approved Budget - Capital Expenditure by Project

## Yalmatu Deba Local Government

| Project Description   | Administrative Code and Description            | Economic Code and Description                         | Location Code and Description | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|--|---|-------------------------------|---------------------|--------------------------|----------------------|
| Total Capital Expenditure   |  |   |                               | 5,813,500,000.00    | 1,932,286,012.33         | 7,413,500,000.00     |
| Project Description   | Administrative Code and Description            | Economic Code and Description                         | Location Code and Description | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Purchase of 20 Units Motorcycles  | 012500100100 - Personnel Management Department | 23010104 - Purchase of Motor Cycles                   | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 50,000,000.00        |
| Purchase of 2 motor vehicles for LCDA                                     | 012500100100 - Personnel Management Department | 23010105 - Purchase of Motor Vehicles                 | 21511198 - LG Wide            | 400,000,000.00      | 0.00                     | 400,000,000.00       |
| Purchase of Motor Vehicle for Chairman, Deputy Chairman, Emirs and Chiefs | 012500100100 - Personnel Management Department | 23010105 - Purchase of Motor Vehicles                 | 21511198 - LG Wide            | 75,000,000.00       | 0.00                     | 200,000,000.00       |
| Purchase of furniture for Emirs and Chief, District Heaad Palaces         | 012500100100 - Personnel Management Department | 23010112 - Purchase of Office Furniture and Fittings  | 21511198 - LG Wide            | 50,000,000.00       | 0.00                     | 100,000,000.00       |
| Purchase of Furniture for LGA   | 012500100100 - Personnel Management Department | 23010112 - Purchase of Office Furniture and Fittings  | 21511198 - LG Wide            | 11,000,000.00       | 8,112,000.00             | 10,000,000.00        |
| Purchase of furniture for temporary secretariat of LCDA                   | 012500100100 - Personnel Management Department | 23010112 - Purchase of Office Furniture and Fittings  | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 100,000,000.00       |
| Purchase of Security Equipment  | 012500100100 - Personnel Management Department | 23010128 - Purchase of Security Equipment             | 21511198 - LG Wide            | 0.00                | 0.00                     | 764,000,000.00       |
| Construction Area Inspectors Office at Deba                               | 012500100100 - Personnel Management Department | 23020101 - Construction/Provision of office Buildings | 21511198 - LG Wide            | 30,000,000.00       | 0.00                     | 30,000,000.00        |
| Contribution for the Construction of Emirs/Chiefs secretariat             | 012500100100 - Personnel Management Department | 23020101 - Construction/Provision of office Buildings | 21511198 - LG Wide            | 145,000,000.00      | 108,880,621.69           | 100,000,000.00       |

| Project Description  | Administrative Code and Description                          | Economic Code and Description                                | Yalmatu Deba Local Government |                     |                          |                      |
|--|--|--|-------------------------------|---------------------|--------------------------|----------------------|
|  |  |  | Location Code and Description | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Construction of Chairman and Secretary's house   | 012500100100 - Personnel Management Department               | 23020102 - Construction/Provision of Residential Buildings   | 21511198 - LG Wide            | 50,000,000.00       | 0.00                     | 50,000,000.00        |
| Construction of Chairman's Guest house at Deba   | 012500100100 - Personnel Management Department               | 23020102 - Construction/Provision of Residential Buildings   | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 100,000,000.00       |
| Construction of Corpers Lodge  | 012500100100 - Personnel Management Department               | 23020102 - Construction/Provision of Residential Buildings   | 21511198 - LG Wide            | 25,000,000.00       | 0.00                     | 25,000,000.00        |
| Construction of District Head Palaces (10) @Kurjale, Kinafa, Kuto, Wuro Birdeka, Jagali, Lambam, Wajari, Zambuk, Kurba, Shinga | 012500100100 - Personnel Management Department               | 23020102 - Construction/Provision of Residential Buildings   | 21511198 - LG Wide            | 50,000,000.00       | 0.00                     | 250,000,000.00       |
| Construction of Local Government Guest house in Deba   | 012500100100 - Personnel Management Department               | 23020102 - Construction/Provision of Residential Buildings   | 21511198 - LG Wide            | 25,000,000.00       | 0.00                     | 40,000,000.00        |
| Construction of Police Outpost in Kinafa   | 012500100100 - Personnel Management Department               | 23020108 - Construction/Provision of Police Stations/Baracks | 21511198 - LG Wide            | 0.00                | 0.00                     | 20,000,000.00        |
| Extension and Upgrade of Local Government Secretariat  | 012500100100 - Personnel Management Department               | 23030121 - Rehabilitation/Repairs of office Building         | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 100,000,000.00       |
| Purchase of Tractor 2 and Repairs  | 021500100100 - Agricultural and Natural Resources Department | 23010127 - Purchase Agricultural Equipment                   | 21511198 - LG Wide            | 12,000,000.00       | 9,900,000.00             | 72,000,000.00        |
| Contruction/ Renovation of Vetenary Clinic   | 021500100100 - Agricultural and Natural Resources Department | 23020113 - Construction/Provision of Agricultural Facilities | 21511198 - LG Wide            | 0.00                | 0.00                     | 30,000,000.00        |
| Construction of Abattoir at kuri   | 021500100100 - Agricultural and Natural Resources Department | 23020124 - Construction of Markets/Parks                     | 21511198 - LG Wide            | 20,000,000.00       | 0.00                     | 0.00                 |
| Construction of Abbattoir at Deba, Kuri, Kurjale and Baure   | 021500100100 - Agricultural and Natural Resources Department | 23020124 - Construction of Markets/Parks                     | 21511198 - LG Wide            | 0.00                | 0.00                     | 30,000,000.00        |
| Fencing of farms, Orchards and Nursery   | 021500100100 - Agricultural and Natural Resources Department | 23030112 - Rehabilitation/Repairs - Agricultural Facilities  | 21511198 - LG Wide            | 0.00                | 0.00                     | 20,000,000.00        |

|   |  |   | Yalmatu Deba Local Government                         |                     |                          |                      |
|---|--|---|---|---------------------|--------------------------|----------------------|
|   |  |   | 2026 Approved Budget - Capital Expenditure by Project |                     |                          |                      |
| Project Description   | Administrative Code and Description                          | Economic Code and Description                               | Location Code and Description                         | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Renovation of Vetenary Clinic in Shinga                         | 021500100100 - Agricultural and Natural Resources Department | 23030112 - Rehabilitation/Repairs - Agricultural Facilities | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 8,000,000.00         |
| Renovation and Fencing of Abattoir in Kwadon                    | 021500100100 - Agricultural and Natural Resources Department | 23030124 - Rehabilitation/Repairs - Market/Parks            | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 10,000,000.00        |
| Fencing of Vegetable Market Kwadon                              | 021500100100 - Agricultural and Natural Resources Department | 23030124 - Rehabilitation/Repairs - Market/Parks            | 21511198 - LG Wide                                    | 10,000,000.00       | 0.00                     | 10,000,000.00        |
| Evacuation of Earth Dam   | 021500100100 - Agricultural and Natural Resources Department | 23030128 - Rehabilitation/Repairs Water Facilities          | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 10,000,000.00        |
| Purchase of Fertilizer and subsidy                              | 021500100100 - Agricultural and Natural Resources Department | 23050111 - Agricultural Inputs                              | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 500,000,000.00       |
| Raising of Seedlings & Trees at Deba and Kwadon                 | 021500100100 - Agricultural and Natural Resources Department | 23050111 - Agricultural Inputs                              | 21511198 - LG Wide                                    | 6,000,000.00        | 3,914,362.64             | 6,000,000.00         |
| Agric Empowerment   | 021500100100 - Agricultural and Natural Resources Department | 23050113 - Investment                                       | 21511198 - LG Wide                                    | 300,000,000.00      | 110,331,494.00           | 100,000,000.00       |
| Cassava Growing at Lambam                                       | 021500100100 - Agricultural and Natural Resources Department | 23050113 - Investment                                       | 21511198 - LG Wide                                    | 3,000,000.00        | 350,000.00               | 3,000,000.00         |
| Construction of farms and market stalls at Kwadon, Iji and Deba | 022000100100 - Finance and Supply Department                 | 23020124 - Construction of Markets/Parks                    | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 30,000,000.00        |
| Contruction of Shops and Market Stalls at Liji, Deba and Kwadan | 022000100100 - Finance and Supply Department                 | 23020124 - Construction of Markets/Parks                    | 21511198 - LG Wide                                    | 30,000,000.00       | 0.00                     | 80,000,000.00        |
| Computer Software Acquisition                                   | 022000100100 - Finance and Supply Department                 | 23050102 - Computer Software Acquisition                    | 21511198 - LG Wide                                    | 10,000,000.00       | 0.00                     | 10,000,000.00        |
| Human Resource Management Information                           | 022000100100 - Finance and Supply Department                 | 23050102 - Computer Software Acquisition                    | 21511198 - LG Wide                                    | 10,000,000.00       | 0.00                     | 10,000,000.00        |
| Land Compensation   | 023400100100 - Works, Housing and Transport Department       | 23010101 - Purchase/Acquisition of Land                     | 21511198 - LG Wide                                    | 40,000,000.00       | 230,000.00               | 40,000,000.00        |

| Project Description   | Administrative Code and Description                    | Economic Code and Description                          | Yalmatu Deba Local Government                         |                     |                          |                      |
|---|--|--|---|---------------------|--------------------------|----------------------|
|   |  |  | 2026 Approved Budget - Capital Expenditure by Project |                     |                          |                      |
|   |  |  | Location Code and Description                         | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Furniture  | 023400100100 - Works, Housing and Transport Department | 23020101 - Construction/Provision of office Buildings  | 21511198 - LG Wide                                    | 1,770,000,000.00    | 0.00                     | 2,000,000,000.00     |
| Electrification   | 023400100100 - Works, Housing and Transport Department | 23020103 - Construction/Provision of Electricity       | 21511198 - LG Wide                                    | 50,000,000.00       | 32,309,000.00            | 50,000,000.00        |
| Repair of Electrification and solar light   | 023400100100 - Works, Housing and Transport Department | 23020103 - Construction/Provision of Electricity       | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 20,000,000.00        |
| Provision of Hand Pumps & Solar Boreholes across the (11) Wards   | 023400100100 - Works, Housing and Transport Department | 23020105 - Construction/Provision of Water Facilities  | 21511198 - LG Wide                                    | 190,000,000.00      | 153,961,958.00           | 0.00                 |
| Water Recirculation at Deba   | 023400100100 - Works, Housing and Transport Department | 23020105 - Construction/Provision of Water Facilities  | 21511198 - LG Wide                                    | 20,000,000.00       | 13,966,631.00            | 0.00                 |
| Construction of gidan Dauda Bridge Dadin kowa   | 023400100100 - Works, Housing and Transport Department | 23020114 - Construction/Provision of Roads             | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 50,000,000.00        |
| Construction of Road from 1. Deba through Wajari, Kwali and Abulbula 2. Zambuk to Sabon Gari 3. Kurjale to Pata 4. Difa to Kalagari | 023400100100 - Works, Housing and Transport Department | 23020114 - Construction/Provision of Roads             | 21511198 - LG Wide                                    | 400,000,000.00      | 346,454,414.00           | 400,000,000.00       |
| Construction of Roads   | 023400100100 - Works, Housing and Transport Department | 23020114 - Construction/Provision of Roads             | 21511198 - LG Wide                                    | 200,000,000.00      | 262,400,739.00           | 200,000,000.00       |
| Construction of Rural Roads   | 023400100100 - Works, Housing and Transport Department | 23020114 - Construction/Provision of Roads             | 21511198 - LG Wide                                    | 50,000,000.00       | 0.00                     | 50,000,000.00        |
| Contruction of Drainages & Culverts   | 023400100100 - Works, Housing and Transport Department | 23020114 - Construction/Provision of Roads             | 21511198 - LG Wide                                    | 65,000,000.00       | 3,500,000.00             | 70,000,000.00        |
| Solar Street Light  | 023400100100 - Works, Housing and Transport Department | 23020123 - Construction of Traffic Light/Streets Lghts | 21511198 - LG Wide                                    | 630,000,000.00      | 565,706,652.00           | 300,000,000.00       |
| Erosion Control   | 023400100100 - Works, Housing and Transport Department | 23040102 - Erosion & Flood Control                     | 21511198 - LG Wide                                    | 100,000,000.00      | 565,000.00               | 50,000,000.00        |

|   |   |   | Yalmatu Deba Local Government                         |                     |                          |                      |
|---|---|---|---|---------------------|--------------------------|----------------------|
|   |   |   | 2026 Approved Budget - Capital Expenditure by Project |                     |                          |                      |
| Project Description   | Administrative Code and Description                           | Economic Code and Description                         | Location Code and Description                         | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Provision of hand pump/ solar borehole                                | 025210400100 - Water Sanitation and Hygeine (WASH) Department | 23020105 - Construction/Provision of Water Facilities | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 100,000,000.00       |
| Purchase of Drilling Equipment LG Secretariat                         | 025210400100 - Water Sanitation and Hygeine (WASH) Department | 23020105 - Construction/Provision of Water Facilities | 21511198 - LG Wide                                    | 50,000,000.00       | 0.00                     | 50,000,000.00        |
| Water Reticulation at Deba  | 025210400100 - Water Sanitation and Hygeine (WASH) Department | 23020105 - Construction/Provision of Water Facilities | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 20,000,000.00        |
| Contribution/Provision of Grave yard at Kwadon, Wajari and Zambuk     | 025210400100 - Water Sanitation and Hygeine (WASH) Department | 23020126 - Construction/Provision of Cemtries         | 21511198 - LG Wide                                    | 35,000,000.00       | 27,146,620.00            | 30,000,000.00        |
| Purchase of Sanitary Items LG Secretariat                             | 025210400100 - Water Sanitation and Hygeine (WASH) Department | 23040106 - Enviromental Sanitation                    | 21511198 - LG Wide                                    | 50,000,000.00       | 0.00                     | 30,000,000.00        |
| Purchase of Teaching/Learning Aid Equipment                           | 051700100100 - Education and Social Development Department    | 23010124 - Purchase of Teaching/Learning EquipmentS   | 21511198 - LG Wide                                    | 5,000,000.00        | 4,500,000.00             | 5,000,000.00         |
| Purchase of Games and Sports Material                                 | 051700100100 - Education and Social Development Department    | 23010126 - Purchase of Sporting/Gamming Equipment     | 21511198 - LG Wide                                    | 2,000,000.00        | 0.00                     | 10,000,000.00        |
| Purchase of Video/Still Camera  | 051700100100 - Education and Social Development Department    | 23010140 - Purchase of ICT Facility                   | 21511198 - LG Wide                                    | 500,000.00          | 0.00                     | 500,000.00           |
| Excavation of Earth Dam   | 051700100100 - Education and Social Development Department    | 23020105 - Construction/Provision of Water Facilities | 21511198 - LG Wide                                    | 5,000,000.00        | 4,000,000.00             | 0.00                 |
| Construction of class rooms at Wuji, Dahirma, Bilahadi and Gwani East | 051700100100 - Education and Social Development Department    | 23020107 - Construction/Provision of Public Schools   | 21511198 - LG Wide                                    | 0.00                | 0.00                     | 30,000,000.00        |

| Project Description   | Administrative Code and Description                        | Economic Code and Description                                 | Yalmatu Deba Local Government |                     |                          |                      |
|---|--|---|-------------------------------|---------------------|--------------------------|----------------------|
|   |  |   | Location Code and Description | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
| Construction of Mosque in the Secretariat   | 051700100100 - Education and Social Development Department | 23020118 - Construction/ Provision of Infrastrature           | 21511198 - LG Wide            | 10,000,000.00       | 0.00                     | 10,000,000.00        |
| Construction of town hall at Kwadon   | 051700100100 - Education and Social Development Department | 23020118 - Construction/ Provision of Infrastrature           | 21511198 - LG Wide            | 0.00                | 0.00                     | 20,000,000.00        |
| Renovation of model schools in Deba and Ardo Salatu   | 051700100100 - Education and Social Development Department | 23030106 - Rehabilitation/Repairs - Public Schools            | 21511198 - LG Wide            | 0.00                | 0.00                     | 50,000,000.00        |
| Empowerment of Women/PWD  | 051700100100 - Education and Social Development Department | 23050108 - Other Non Tangible Assets                          | 21511198 - LG Wide            | 60,000,000.00       | 0.00                     | 75,000,000.00        |
| Poverty Alleviation   | 051700100100 - Education and Social Development Department | 23050108 - Other Non Tangible Assets                          | 21511198 - LG Wide            | 20,000,000.00       | 0.00                     | 20,000,000.00        |
| Provision of Skill Acquisition Center   | 051700100100 - Education and Social Development Department | 23050108 - Other Non Tangible Assets                          | 21511198 - LG Wide            | 30,000,000.00       | 0.00                     | 30,000,000.00        |
| Youth Empowerment and Development   | 051700100100 - Education and Social Development Department | 23050108 - Other Non Tangible Assets                          | 21511198 - LG Wide            | 30,000,000.00       | 0.00                     | 75,000,000.00        |
| Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ) | 051700200100 - Education LGEA                              | 23050102 - Computer Software Acquisition                      | 21511198 - LG Wide            | 0.00                | 0.00                     | 20,000,000.00        |
| Construction of health clinics at wajari Pilam and Dasarin Hayin Maido  | 052100100100 - Primary Healthcare Department               | 23020106 - Construction/Provision of Hospitals/Health Centres | 21511198 - LG Wide            | 0.00                | 0.00                     | 50,000,000.00        |
| Construction of maternity clinics at Yaranduwa 2, maternity Kinafa  | 052100100100 - Primary Healthcare Department               | 23020106 - Construction/Provision of Hospitals/Health Centres | 21511198 - LG Wide            | 0.00                | 0.00                     | 40,000,000.00        |
| Contribution for the upgrade of 82 PHC facilities across the State  | 052100100100 - Primary Healthcare Department               | 23020106 - Construction/Provision of Hospitals/Health Centres | 21511198 - LG Wide            | 139,000,000.00      | 153,955,981.00           | 100,000,000.00       |
| Rehabilitation of Health Clinics  | 052100100100 - Primary Healthcare Department               | 23030105 - Rehabilitation/Repairs - Hospital/Health Centres   | 21511198 - LG Wide            | 200,000,000.00      | 122,100,539.00           | 150,000,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

## Yalmatu Deba Local Government

|                                    |                   |                   |                  |                   |
|------------------------------------|-------------------|-------------------|------------------|-------------------|
| Total Expenditure By Economic Code | 13,796,000,000.00 | 13,796,000,000.00 | 7,680,270,824.22 | 15,210,500,000.00 |
|------------------------------------|-------------------|-------------------|------------------|-------------------|

## 011100100100 Office of the Executive Chairman

| Economic Code | Description                                  | Revised 2025 | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---------------|--|--------------|---------------------------|----------------------|
| 2             | EXPENDITURES                                 | 4,500,000.00 | 0.00                      | 637,500,000.00       |
| 21            | PERSONNEL COST                               | 4,500,000.00 | 0.00                      | 4,500,000.00         |
| 2101          | SALARY                                       | 3,000,000.00 | 0.00                      | 3,000,000.00         |
| 210101        | SALARIES AND WAGES                           | 3,000,000.00 | 0.00                      | 3,000,000.00         |
| 21010103      | Consolidated Revenue Fund Charges - Salaries | 3,000,000.00 | 0.00                      | 3,000,000.00         |
| 2102          | ALLOWANCES AND SOCIAL CONTRIBUTION           | 1,500,000.00 | 0.00                      | 1,500,000.00         |
| 210201        | ALLOWANCES                                   | 1,500,000.00 | 0.00                      | 1,500,000.00         |
| 21020113      | Personal Assistance Allowance                | 1,500,000.00 | 0.00                      | 1,500,000.00         |
| 22            | OTHER RECURRENT COSTS                        | 0.00         | 0.00                      | 633,000,000.00       |
| 2202          | OVERHEAD COST                                | 0.00         | 0.00                      | 633,000,000.00       |
| 220201        | TRAVEL& TRANSPORT - GENERAL                  | 0.00         | 0.00                      | 130,000,000.00       |
| 22020102      | Local Travel and Transport - Others          | 0.00         | 0.00                      | 100,000,000.00       |
| 22020104      | International Transport and Travels - Others | 0.00         | 0.00                      | 30,000,000.00        |
| 220204        | MAINTENANCE SERVICES - GENERAL               | 0.00         | 0.00                      | 3,000,000.00         |
| 22020406      | Other Maintenance Services                   | 0.00         | 0.00                      | 3,000,000.00         |
| 220206        | OTHER SERVICES - GENERAL                     | 0.00         | 0.00                      | 420,000,000.00       |
| 22020601      | Security Services                            | 0.00         | 0.00                      | 400,000,000.00       |
| 22020614      | Other Services General                       | 0.00         | 0.00                      | 20,000,000.00        |
| 220210        | MISCELLANEOUS EXPENSES GENERAL               | 0.00         | 0.00                      | 80,000,000.00        |
| 22021001      | Entertainment & Hospitality                  | 0.00         | 0.00                      | 30,000,000.00        |
| 22021002      | Honourarium & sitting Allowance              | 0.00         | 0.00                      | 30,000,000.00        |



|   |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                      |
|---|--|-------------------------------|---|----------------------|
| 22021023  | Contingencies Recurrent                      | 0.00                          | 0.00  | 20,000,000.00        |
| <b>011100100200 Office of the Vice Chairman</b> |  |                               |   |                      |
| Economic Code                                   | Description                                  | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 2   | EXPENDITURES                                 | 4,500,000.00                  | 0.00  | 3,500,000.00         |
| 21  | PERSONNEL COST                               | 4,500,000.00                  | 0.00  | 3,500,000.00         |
| 2101  | SALARY                                       | 4,500,000.00                  | 0.00  | 3,500,000.00         |
| 210101  | SALARIES AND WAGES                           | 4,500,000.00                  | 0.00  | 3,500,000.00         |
| 21010103  | Consolidated Revenue Fund Charges - Salaries | 4,500,000.00                  | 0.00  | 3,500,000.00         |
| <b>011101400100 GOSTEC</b>                      |  |                               |   |                      |
| Economic Code                                   | Description                                  | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 2   | EXPENDITURES                                 | 120,000,000.00                | 0.00  | 120,000,000.00       |
| 21  | PERSONNEL COST                               | 120,000,000.00                | 0.00  | 120,000,000.00       |
| 2101  | SALARY                                       | 120,000,000.00                | 0.00  | 120,000,000.00       |
| 210101  | SALARIES AND WAGES                           | 120,000,000.00                | 0.00  | 120,000,000.00       |
| 21010101  | Salary                                       | 120,000,000.00                | 0.00  | 120,000,000.00       |
| <b>011200100100 Legislative Council</b>         |  |                               |   |                      |
| Economic Code                                   | Description                                  | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 2   | EXPENDITURES                                 | 41,000,000.00                 | 29,927,049.00   | 32,000,000.00        |
| 21  | PERSONNEL COST                               | 41,000,000.00                 | 29,927,049.00   | 32,000,000.00        |
| 2101  | SALARY                                       | 41,000,000.00                 | 29,927,049.00   | 32,000,000.00        |
| 210101  | SALARIES AND WAGES                           | 41,000,000.00                 | 29,927,049.00   | 32,000,000.00        |
| 21010103  | Consolidated Revenue Fund Charges - Salaries | 41,000,000.00                 | 29,927,049.00   | 32,000,000.00        |

**012500100100 Personnel Management Department**

| Economic Code | Description                                  | Revised 2025            | 2025 Perform Jan. to Dec. | 2026 Approved Budget    |
|---------------|--|-------------------------|---------------------------|-------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                          | <b>2,582,000,000.00</b> | <b>1,181,424,660.69</b>   | <b>3,131,500,000.00</b> |
| <b>21</b>     | <b>PERSONNEL COST</b>                        | <b>357,000,000.00</b>   | <b>229,953,727.00</b>     | <b>267,500,000.00</b>   |
| <b>2101</b>   | <b>SALARY</b>                                | <b>186,000,000.00</b>   | <b>134,639,383.00</b>     | <b>131,000,000.00</b>   |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                    | <b>186,000,000.00</b>   | <b>134,639,383.00</b>     | <b>131,000,000.00</b>   |
| 21010101      | Salary                                       | 105,000,000.00          | 99,379,994.00             | 101,000,000.00          |
| 21010103      | Consolidated Revenue Fund Charges - Salaries | 41,000,000.00           | 24,389,389.00             | 0.00                    |
| 21010104      | Wages - Casual Workers                       | 40,000,000.00           | 10,870,000.00             | 30,000,000.00           |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>    | <b>171,000,000.00</b>   | <b>95,314,344.00</b>      | <b>136,500,000.00</b>   |
| <b>210201</b> | <b>ALLOWANCES</b>                            | <b>171,000,000.00</b>   | <b>95,314,344.00</b>      | <b>136,500,000.00</b>   |
| 21020107      | Housing/Rent Allowance                       | 13,500,000.00           | 12,781,000.00             | 15,000,000.00           |
| 21020108      | Transport Allowance                          | 9,000,000.00            | 7,974,570.00              | 8,500,000.00            |
| 21020109      | Utility Allowance                            | 9,500,000.00            | 8,789,213.00              | 9,500,000.00            |
| 21020110      | Meal Subsidy Allowance                       | 8,500,000.00            | 5,732,548.00              | 8,000,000.00            |
| 21020111      | Leave Allowance                              | 10,500,000.00           | 9,885,463.00              | 10,500,000.00           |
| 21020113      | Personal Assistance Allowance                | 70,000,000.00           | 2,930,550.00              | 5,000,000.00            |
| 21020117      | Other Allowances                             | 50,000,000.00           | 47,221,000.00             | 80,000,000.00           |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                 | <b>964,000,000.00</b>   | <b>834,478,312.00</b>     | <b>525,000,000.00</b>   |
| <b>2202</b>   | <b>OVERHEAD COST</b>                         | <b>943,000,000.00</b>   | <b>834,478,312.00</b>     | <b>504,000,000.00</b>   |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>       | <b>340,000,000.00</b>   | <b>289,679,129.00</b>     | <b>190,000,000.00</b>   |
| 22020101      | Local Travel and Transport - Training        | 220,000,000.00          | 219,945,221.00            | 100,000,000.00          |
| 22020102      | Local Travel and Transport - Others          | 70,000,000.00           | 69,733,908.00             | 60,000,000.00           |
| 22020104      | International Transport and Travels - Others | 50,000,000.00           | 0.00                      | 30,000,000.00           |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>        | <b>15,000,000.00</b>    | <b>840,000.00</b>         | <b>2,000,000.00</b>     |
| 22020406      | Other Maintenance Services                   | 15,000,000.00           | 840,000.00                | 2,000,000.00            |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                         |
|---------------|---|-------------------------------|---|-------------------------|
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                           | <b>320,000,000.00</b>         | <b>301,416,819.00</b>   | <b>220,000,000.00</b>   |
| 22020601      | Security Services   | 300,000,000.00                | 286,141,546.00  | 200,000,000.00          |
| 22020603      | Residential Rent  | 20,000,000.00                 | 15,275,273.00   | 20,000,000.00           |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>   | <b>13,000,000.00</b>          | <b>0.00</b>   | <b>12,000,000.00</b>    |
| 22020799      | Other Consultancy Services                                | 13,000,000.00                 | 0.00  | 12,000,000.00           |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                     | <b>255,000,000.00</b>         | <b>242,542,364.00</b>   | <b>80,000,000.00</b>    |
| 22021001      | Entertainment & Hospitality                               | 115,000,000.00                | 111,007,364.00  | 30,000,000.00           |
| 22021002      | Honourarium & sitting Allowance                           | 60,000,000.00                 | 52,340,000.00   | 10,000,000.00           |
| 22021023      | Contingencies Recurrent                                   | 80,000,000.00                 | 79,195,000.00   | 40,000,000.00           |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                   | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>20,000,000.00</b>    |
| <b>220402</b> | <b>FOREIGN GRANTS AND CONTRIBUTIONS</b>                   | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>20,000,000.00</b>    |
| 22040202      | Grant to other Organisations                              | 20,000,000.00                 | 0.00  | 20,000,000.00           |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                  | <b>1,000,000.00</b>           | <b>0.00</b>   | <b>1,000,000.00</b>     |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>              | <b>1,000,000.00</b>           | <b>0.00</b>   | <b>1,000,000.00</b>     |
| 22050102      | Meal Subsidy to Government Schools                        | 1,000,000.00                  | 0.00  | 1,000,000.00            |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>1,261,000,000.00</b>       | <b>116,992,621.69</b>   | <b>2,339,000,000.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>736,000,000.00</b>         | <b>8,112,000.00</b>   | <b>1,624,000,000.00</b> |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>736,000,000.00</b>         | <b>8,112,000.00</b>   | <b>1,624,000,000.00</b> |
| 23010104      | Purchase of Motor Cycles                                  | 100,000,000.00                | 0.00  | 50,000,000.00           |
| 23010105      | Purchase of Motor Vehicles                                | 475,000,000.00                | 0.00  | 600,000,000.00          |
| 23010112      | Purchase of Office Furniture and Fittings                 | 161,000,000.00                | 8,112,000.00  | 210,000,000.00          |
| 23010128      | Purchase of Security Equipment                            | 0.00                          | 0.00  | 764,000,000.00          |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>425,000,000.00</b>         | <b>108,880,621.69</b>   | <b>615,000,000.00</b>   |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>425,000,000.00</b>         | <b>108,880,621.69</b>   | <b>615,000,000.00</b>   |
| 23020101      | Construction/Provision of office Buildings                | 175,000,000.00                | 108,880,621.69  | 130,000,000.00          |
| 23020102      | Construction/Provision of Residential Buildings           | 250,000,000.00                | 0.00  | 465,000,000.00          |

|                     |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                         |
|---------------------|---|-------------------------------|---|-------------------------|
| 23020108            | Construction/Provision of Police Stations/Baracks         | 0.00                          | 0.00  | 20,000,000.00           |
| <b>2303</b>         | <b>REHABILITATION / REPAIRS</b>                           | <b>100,000,000.00</b>         | <b>0.00</b>   | <b>100,000,000.00</b>   |
| <b>230301</b>       | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>100,000,000.00</b>         | <b>0.00</b>   | <b>100,000,000.00</b>   |
| 23030121            | Rehabilitation/Repairs of office Building                 | 100,000,000.00                | 0.00  | 100,000,000.00          |
| <b>021500100100</b> | <b>Agricultural and Natural Resources Department</b>      |                               |   |                         |
| Economic Code       | Description   | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget    |
| <b>2</b>            | <b>EXPENDITURES</b>                                       | <b>1,001,000,000.00</b>       | <b>741,868,543.53</b>   | <b>1,074,000,000.00</b> |
| <b>21</b>           | <b>PERSONNEL COST</b>                                     | <b>151,000,000.00</b>         | <b>146,610,893.00</b>   | <b>182,000,000.00</b>   |
| <b>2101</b>         | <b>SALARY</b>   | <b>110,000,000.00</b>         | <b>107,772,774.00</b>   | <b>120,000,000.00</b>   |
| <b>210101</b>       | <b>SALARIES AND WAGES</b>                                 | <b>110,000,000.00</b>         | <b>107,772,774.00</b>   | <b>120,000,000.00</b>   |
| 21010101            | Salary  | 110,000,000.00                | 107,772,774.00  | 120,000,000.00          |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                 | <b>41,000,000.00</b>          | <b>38,838,119.00</b>  | <b>62,000,000.00</b>    |
| <b>210201</b>       | <b>ALLOWANCES</b>   | <b>41,000,000.00</b>          | <b>38,838,119.00</b>  | <b>62,000,000.00</b>    |
| 21020107            | Housing/Rent Allowance                                    | 2,500,000.00                  | 2,153,575.00  | 2,500,000.00            |
| 21020108            | Transport Allowance                                       | 1,800,000.00                  | 1,591,476.00  | 1,800,000.00            |
| 21020109            | Utility Allowance   | 1,400,000.00                  | 1,158,269.00  | 1,400,000.00            |
| 21020110            | Meal Subsidy Allowance                                    | 1,400,000.00                  | 1,158,269.00  | 1,400,000.00            |
| 21020111            | Leave Allowance   | 1,900,000.00                  | 1,436,530.00  | 1,900,000.00            |
| 21020117            | Other Allowances  | 32,000,000.00                 | 31,340,000.00   | 53,000,000.00           |
| <b>22</b>           | <b>OTHER RECURRENT COSTS</b>                              | <b>499,000,000.00</b>         | <b>470,761,793.89</b>   | <b>93,000,000.00</b>    |
| <b>2202</b>         | <b>OVERHEAD COST</b>                                      | <b>498,000,000.00</b>         | <b>470,761,793.89</b>   | <b>92,000,000.00</b>    |
| <b>220201</b>       | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                    | <b>5,000,000.00</b>           | <b>1,612,000.00</b>   | <b>5,000,000.00</b>     |
| 22020101            | Local Travel and Transport - Training                     | 5,000,000.00                  | 1,612,000.00  | 5,000,000.00            |
| <b>220203</b>       | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>                 | <b>487,000,000.00</b>         | <b>464,089,793.89</b>   | <b>77,000,000.00</b>    |
| 22020307            | Drugs & Medical Supplies                                  | 22,000,000.00                 | 23,131,000.00   | 23,000,000.00           |
| 22020311            | Food Stuff/Catering Materials Supplies                    | 5,000,000.00                  | 0.00  | 4,000,000.00            |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 22020313      | Accessories/Materials/Supplies General                    | 460,000,000.00                | 440,958,793.89  | 50,000,000.00         |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                     | <b>6,000,000.00</b>           | <b>5,060,000.00</b>   | <b>10,000,000.00</b>  |
| 22021023      | Contingencies Recurrent                                   | 6,000,000.00                  | 5,060,000.00  | 10,000,000.00         |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                  | <b>1,000,000.00</b>           | <b>0.00</b>   | <b>1,000,000.00</b>   |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>              | <b>1,000,000.00</b>           | <b>0.00</b>   | <b>1,000,000.00</b>   |
| 22050102      | Meal Subsidy to Government Schools                        | 1,000,000.00                  | 0.00  | 1,000,000.00          |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                                | <b>351,000,000.00</b>         | <b>124,495,856.64</b>   | <b>799,000,000.00</b> |
| <b>2301</b>   | <b>FIXED ASSETS PURCHASED</b>                             | <b>12,000,000.00</b>          | <b>9,900,000.00</b>   | <b>72,000,000.00</b>  |
| <b>230101</b> | <b>PURCHASE OF FIXED ASSETS - GENERAL</b>                 | <b>12,000,000.00</b>          | <b>9,900,000.00</b>   | <b>72,000,000.00</b>  |
| 23010127      | Purchase Agricultural Equipment                           | 12,000,000.00                 | 9,900,000.00  | 72,000,000.00         |
| <b>2302</b>   | <b>CONSTRUCTION / PROVISION</b>                           | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>60,000,000.00</b>  |
| <b>230201</b> | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>60,000,000.00</b>  |
| 23020113      | Construction/Provision of Agricultural Facilities         | 0.00                          | 0.00  | 30,000,000.00         |
| 23020124      | Construction of Markets/Parks                             | 20,000,000.00                 | 0.00  | 30,000,000.00         |
| <b>2303</b>   | <b>REHABILITATION / REPAIRS</b>                           | <b>10,000,000.00</b>          | <b>0.00</b>   | <b>58,000,000.00</b>  |
| <b>230301</b> | <b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b> | <b>10,000,000.00</b>          | <b>0.00</b>   | <b>58,000,000.00</b>  |
| 23030112      | Rehabilitation/Repairs - Agricultural Facilities          | 0.00                          | 0.00  | 28,000,000.00         |
| 23030124      | Rehabilitation/Repairs - Market/Parks                     | 10,000,000.00                 | 0.00  | 20,000,000.00         |
| 23030128      | Rehabilitation/Repairs Water Facilities                   | 0.00                          | 0.00  | 10,000,000.00         |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>                             | <b>309,000,000.00</b>         | <b>114,595,856.64</b>   | <b>609,000,000.00</b> |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>309,000,000.00</b>         | <b>114,595,856.64</b>   | <b>609,000,000.00</b> |
| 23050111      | Agricultural Inputs                                       | 6,000,000.00                  | 3,914,362.64  | 506,000,000.00        |
| 23050113      | Investment  | 303,000,000.00                | 110,681,494.00  | 103,000,000.00        |

**022000100100 Finance and Supply Department**

| Economic Code | Description                               | Revised 2025            | 2025 Perform Jan. to Dec. | 2026 Approved Budget    |
|---------------|---|-------------------------|---------------------------|-------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                       | <b>2,390,000,000.00</b> | <b>1,190,790,491.14</b>   | <b>2,516,500,000.00</b> |
| <b>21</b>     | <b>PERSONNEL COST</b>                     | <b>1,134,000,000.00</b> | <b>801,358,534.14</b>     | <b>1,012,500,000.00</b> |
| <b>2101</b>   | <b>SALARY</b>                             | <b>54,000,000.00</b>    | <b>40,834,962.00</b>      | <b>54,000,000.00</b>    |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                 | <b>54,000,000.00</b>    | <b>40,834,962.00</b>      | <b>54,000,000.00</b>    |
| 21010101      | Salary                                    | 54,000,000.00           | 40,834,962.00             | 54,000,000.00           |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> | <b>45,000,000.00</b>    | <b>43,954,767.00</b>      | <b>58,500,000.00</b>    |
| <b>210201</b> | <b>ALLOWANCES</b>                         | <b>45,000,000.00</b>    | <b>43,954,767.00</b>      | <b>58,500,000.00</b>    |
| 21020107      | Housing/Rent Allowance                    | 7,500,000.00            | 6,365,098.00              | 7,000,000.00            |
| 21020108      | Transport Allowance                       | 4,500,000.00            | 3,270,882.00              | 4,000,000.00            |
| 21020109      | Utility Allowance                         | 3,000,000.00            | 6,942,245.00              | 2,500,000.00            |
| 21020110      | Meal Subsidy Allowance                    | 3,000,000.00            | 2,257,045.00              | 2,500,000.00            |
| 21020111      | Leave Allowance                           | 5,000,000.00            | 4,083,497.00              | 4,500,000.00            |
| 21020117      | Other Allowances                          | 22,000,000.00           | 21,036,000.00             | 38,000,000.00           |
| <b>2103</b>   | <b>SOCIAL BENEFITS</b>                    | <b>1,035,000,000.00</b> | <b>716,568,805.14</b>     | <b>900,000,000.00</b>   |
| <b>210301</b> | <b>SOCIAL BENEFITS</b>                    | <b>1,035,000,000.00</b> | <b>716,568,805.14</b>     | <b>900,000,000.00</b>   |
| 21030102      | Pension CRFC                              | 1,000,000,000.00        | 716,568,805.14            | 800,000,000.00          |
| 21030105      | Pension Arrears                           | 35,000,000.00           | 0.00                      | 100,000,000.00          |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>              | <b>1,206,000,000.00</b> | <b>389,431,957.00</b>     | <b>1,374,000,000.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                      | <b>499,000,000.00</b>   | <b>228,572,722.00</b>     | <b>429,000,000.00</b>   |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>    | <b>20,000,000.00</b>    | <b>11,305,909.00</b>      | <b>20,000,000.00</b>    |
| 22020101      | Local Travel and Transport - Training     | 10,000,000.00           | 5,220,909.00              | 10,000,000.00           |
| 22020102      | Local Travel and Transport - Others       | 10,000,000.00           | 6,085,000.00              | 10,000,000.00           |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b> | <b>120,000,000.00</b>   | <b>50,153,181.00</b>      | <b>100,000,000.00</b>   |
| 22020301      | Office Stationaries/Computer Consumables  | 30,000,000.00           | 23,442,909.00             | 30,000,000.00           |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 22020305      | Printing of Non security Documents                      | 40,000,000.00                 | 10,826,727.00   | 30,000,000.00         |
| 22020306      | Printing of Security Documents                          | 15,000,000.00                 | 7,004,545.00  | 15,000,000.00         |
| 22020313      | Accessories/Materials/Supplies General                  | 15,000,000.00                 | 8,879,000.00  | 15,000,000.00         |
| 22020314      | Printing/Publications General                           | 20,000,000.00                 | 0.00  | 10,000,000.00         |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>30,000,000.00</b>          | <b>16,442,700.00</b>  | <b>30,000,000.00</b>  |
| 22020412      | Maintenance of Markets/Public Places                    | 30,000,000.00                 | 16,442,700.00   | 30,000,000.00         |
| <b>220205</b> | <b>TRAINING - GENERAL</b>                               | <b>50,000,000.00</b>          | <b>3,245,455.00</b>   | <b>20,000,000.00</b>  |
| 22020501      | Local Training  | 50,000,000.00                 | 3,245,455.00  | 20,000,000.00         |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>3,000,000.00</b>           | <b>2,354,094.00</b>   | <b>2,000,000.00</b>   |
| 22020614      | Other Services General                                  | 3,000,000.00                  | 2,354,094.00  | 2,000,000.00          |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>131,000,000.00</b>         | <b>22,591,463.00</b>  | <b>182,000,000.00</b> |
| 22020701      | Financial Consulting                                    | 9,000,000.00                  | 8,417,272.00  | 110,000,000.00        |
| 22020799      | Other Consultancy Services                              | 122,000,000.00                | 14,174,191.00   | 72,000,000.00         |
| <b>220209</b> | <b>FINANCIAL CHARGES - GENERAL</b>                      | <b>5,000,000.00</b>           | <b>1,680,841.00</b>   | <b>5,000,000.00</b>   |
| 22020901      | Bank Charges (Other Than Interest)                      | 5,000,000.00                  | 1,680,841.00  | 5,000,000.00          |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>140,000,000.00</b>         | <b>120,799,079.00</b>   | <b>70,000,000.00</b>  |
| 22021014      | Annual Budget Expenses and Administration               | 50,000,000.00                 | 44,366,189.00   | 50,000,000.00         |
| 22021023      | Contingencies Recurrent                                 | 90,000,000.00                 | 76,432,890.00   | 20,000,000.00         |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 | <b>207,000,000.00</b>         | <b>160,859,235.00</b>   | <b>545,000,000.00</b> |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>207,000,000.00</b>         | <b>160,859,235.00</b>   | <b>545,000,000.00</b> |
| 22040103      | Grant To Local Governments -Current                     | 5,000,000.00                  | 1,200,000.00  | 50,000,000.00         |
| 22040104      | Grant To Local Governments Capital                      | 10,000,000.00                 | 0.00  | 10,000,000.00         |
| 22040114      | Contribution to Local Governmnet Service Commission     | 10,000,000.00                 | 8,983,817.00  | 15,000,000.00         |
| 22040116      | Contribution to Auditor General to Local Government     | 70,000,000.00                 | 61,606,000.00   | 70,000,000.00         |
| 22040117      | Contribution to Traditional Councils                    | 75,000,000.00                 | 54,090,000.00   | 60,000,000.00         |
| 22040118      | Contributions for Ministry for LGA Bureau               | 37,000,000.00                 | 34,979,418.00   | 40,000,000.00         |

|                     |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                         |
|---------------------|---|-------------------------------|---|-------------------------|
| 22040122            | Contribution to Election Logistics                        | 0.00                          | 0.00  | 300,000,000.00          |
| <b>2206</b>         | <b>PUBLIC DEBT CHARGES</b>                                | <b>500,000,000.00</b>         | <b>0.00</b>   | <b>400,000,000.00</b>   |
| <b>220604</b>       | <b>DOMESTIC PRINCIPAL</b>                                 | <b>500,000,000.00</b>         | <b>0.00</b>   | <b>400,000,000.00</b>   |
| 22060401            | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS                | 500,000,000.00                | 0.00  | 400,000,000.00          |
| <b>23</b>           | <b>CAPITAL EXPENDITURE</b>                                | <b>50,000,000.00</b>          | <b>0.00</b>   | <b>130,000,000.00</b>   |
| <b>2302</b>         | <b>CONSTRUCTION / PROVISION</b>                           | <b>30,000,000.00</b>          | <b>0.00</b>   | <b>110,000,000.00</b>   |
| <b>230201</b>       | <b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b> | <b>30,000,000.00</b>          | <b>0.00</b>   | <b>110,000,000.00</b>   |
| 23020124            | Construction of Markets/Parks                             | 30,000,000.00                 | 0.00  | 110,000,000.00          |
| <b>2305</b>         | <b>OTHER CAPITAL PROJECTS</b>                             | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>20,000,000.00</b>    |
| <b>230501</b>       | <b>ACQUISITION OF NON TANGIBLE ASSETS</b>                 | <b>20,000,000.00</b>          | <b>0.00</b>   | <b>20,000,000.00</b>    |
| 23050102            | Computer Software Acquisition                             | 20,000,000.00                 | 0.00  | 20,000,000.00           |
| <b>023400100100</b> | <b>Works, Housing and Transport Department</b>            |                               |   |                         |
| Economic Code       | Description   | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget    |
| <b>2</b>            | <b>EXPENDITURES</b>                                       | <b>3,905,000,000.00</b>       | <b>1,538,879,003.00</b>   | <b>3,471,000,000.00</b> |
| <b>21</b>           | <b>PERSONNEL COST</b>                                     | <b>87,000,000.00</b>          | <b>76,478,609.00</b>  | <b>110,000,000.00</b>   |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>                 | <b>87,000,000.00</b>          | <b>76,478,609.00</b>  | <b>110,000,000.00</b>   |
| <b>210201</b>       | <b>ALLOWANCES</b>   | <b>87,000,000.00</b>          | <b>76,478,609.00</b>  | <b>110,000,000.00</b>   |
| 21020101            | Earned Allowance  | 48,000,000.00                 | 43,422,705.00   | 48,000,000.00           |
| 21020107            | Housing/Rent Allowance                                    | 6,000,000.00                  | 5,281,546.00  | 6,000,000.00            |
| 21020108            | Transport Allowance                                       | 4,000,000.00                  | 3,410,454.00  | 4,000,000.00            |
| 21020109            | Utility Allowance   | 3,500,000.00                  | 2,343,753.00  | 3,000,000.00            |
| 21020110            | Meal Subsidy Allowance                                    | 3,500,000.00                  | 2,293,752.00  | 3,000,000.00            |
| 21020111            | Leave Allowance   | 4,000,000.00                  | 2,782,399.00  | 4,000,000.00            |
| 21020117            | Other Allowances  | 18,000,000.00                 | 16,944,000.00   | 42,000,000.00           |



|          |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                  |
|----------|--|-------------------------------|---|------------------|
| 22       | OTHER RECURRENT COSTS                              | 303,000,000.00                | 83,306,000.00   | 131,000,000.00   |
| 2202     | OVERHEAD COST                                      | 303,000,000.00                | 83,306,000.00   | 131,000,000.00   |
| 220201   | TRAVEL& TRANSPORT - GENERAL                        | 2,000,000.00                  | 100,000.00  | 2,000,000.00     |
| 22020101 | Local Travel and Transport - Training              | 2,000,000.00                  | 100,000.00  | 2,000,000.00     |
| 220202   | UTILITIES - GENERAL                                | 20,000,000.00                 | 12,155,000.00   | 20,000,000.00    |
| 22020201 | Electricity Charges                                | 20,000,000.00                 | 12,155,000.00   | 20,000,000.00    |
| 220204   | MAINTENANCE SERVICES - GENERAL                     | 263,000,000.00                | 70,451,000.00   | 92,000,000.00    |
| 22020401 | Maintenance of Motor Vehicles/Transport Equipment  | 201,000,000.00                | 31,219,000.00   | 35,000,000.00    |
| 22020402 | Maintenance of Office Funiture                     | 2,000,000.00                  | 890,000.00  | 2,000,000.00     |
| 22020405 | Maintenance of Plants and Generators               | 10,000,000.00                 | 945,000.00  | 5,000,000.00     |
| 22020413 | Minor Road Maintenance                             | 30,000,000.00                 | 27,497,000.00   | 40,000,000.00    |
| 22020414 | Maintenance of Office/Residential Buildings        | 20,000,000.00                 | 9,900,000.00  | 10,000,000.00    |
| 220207   | CONSULTING & PROFESSIONAL SERVICES - GENERAL       | 3,000,000.00                  | 0.00  | 2,000,000.00     |
| 22020799 | Other Consultancy Services                         | 3,000,000.00                  | 0.00  | 2,000,000.00     |
| 220210   | MISCELLANEOUS EXPENSES GENERAL                     | 15,000,000.00                 | 600,000.00  | 15,000,000.00    |
| 22021023 | Contingencies Recurrent                            | 15,000,000.00                 | 600,000.00  | 15,000,000.00    |
| 23       | CAPITAL EXPENDITURE                                | 3,515,000,000.00              | 1,379,094,394.00  | 3,230,000,000.00 |
| 2301     | FIXED ASSETS PURCHASED                             | 40,000,000.00                 | 230,000.00  | 40,000,000.00    |
| 230101   | PURCHASE OF FIXED ASSETS - GENERAL                 | 40,000,000.00                 | 230,000.00  | 40,000,000.00    |
| 23010101 | Purchase/Acquisition of Land                       | 40,000,000.00                 | 230,000.00  | 40,000,000.00    |
| 2302     | CONSTRUCTION / PROVISION                           | 3,375,000,000.00              | 1,378,299,394.00  | 3,140,000,000.00 |
| 230201   | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 3,375,000,000.00              | 1,378,299,394.00  | 3,140,000,000.00 |
| 23020101 | Construction/Provision of office Buildings         | 1,770,000,000.00              | 0.00  | 2,000,000,000.00 |
| 23020103 | Construction/Provision of Electricity              | 50,000,000.00                 | 32,309,000.00   | 70,000,000.00    |
| 23020105 | Construction/Provision of Water Facilities         | 210,000,000.00                | 167,928,589.00  | 0.00             |
| 23020114 | Construction/Provision of Roads                    | 715,000,000.00                | 612,355,153.00  | 770,000,000.00   |

|                     |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                       |
|---------------------|---|-------------------------------|---|-----------------------|
| 23020123            | Construction of Traffic Light/Streets Lghts           | 630,000,000.00                | 565,706,652.00  | 300,000,000.00        |
| <b>2304</b>         | <b>PRESERVATION OF THE ENVIRONMENT</b>                | <b>100,000,000.00</b>         | <b>565,000.00</b>   | <b>50,000,000.00</b>  |
| <b>230401</b>       | <b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>      | <b>100,000,000.00</b>         | <b>565,000.00</b>   | <b>50,000,000.00</b>  |
| 23040102            | Erosion & Flood Control                               | 100,000,000.00                | 565,000.00  | 50,000,000.00         |
| <b>025210400100</b> | <b>Water Sanitation and Hygeine (WASH) Department</b> |                               |   |                       |
| Economic Code       | Description   | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget  |
| <b>2</b>            | <b>EXPENDITURES</b>                                   | <b>407,000,000.00</b>         | <b>160,032,984.00</b>   | <b>490,000,000.00</b> |
| <b>21</b>           | <b>PERSONNEL COST</b>                                 | <b>106,000,000.00</b>         | <b>39,747,364.00</b>  | <b>80,000,000.00</b>  |
| <b>2101</b>         | <b>SALARY</b>   | <b>54,000,000.00</b>          | <b>32,092,217.00</b>  | <b>40,000,000.00</b>  |
| <b>210101</b>       | <b>SALARIES AND WAGES</b>                             | <b>54,000,000.00</b>          | <b>32,092,217.00</b>  | <b>40,000,000.00</b>  |
| 21010101            | Salary  | 54,000,000.00                 | 32,092,217.00   | 40,000,000.00         |
| <b>2102</b>         | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>             | <b>52,000,000.00</b>          | <b>7,655,147.00</b>   | <b>40,000,000.00</b>  |
| <b>210201</b>       | <b>ALLOWANCES</b>                                     | <b>52,000,000.00</b>          | <b>7,655,147.00</b>   | <b>40,000,000.00</b>  |
| 21020107            | Housing/Rent Allowance                                | 10,000,000.00                 | 730,332.00  | 10,000,000.00         |
| 21020108            | Transport Allowance                                   | 8,000,000.00                  | 304,800.00  | 8,000,000.00          |
| 21020109            | Utility Allowance                                     | 6,000,000.00                  | 190,512.00  | 2,500,000.00          |
| 21020110            | Meal Subsidy Allowance                                | 7,000,000.00                  | 190,512.00  | 2,500,000.00          |
| 21020111            | Leave Allowance                                       | 10,000,000.00                 | 382,991.00  | 5,000,000.00          |
| 21020115            | Hazard Allowance                                      | 2,000,000.00                  | 0.00  | 2,000,000.00          |
| 21020117            | Other Allowances                                      | 9,000,000.00                  | 5,856,000.00  | 10,000,000.00         |
| <b>22</b>           | <b>OTHER RECURRENT COSTS</b>                          | <b>166,000,000.00</b>         | <b>93,139,000.00</b>  | <b>180,000,000.00</b> |
| <b>2202</b>         | <b>OVERHEAD COST</b>                                  | <b>166,000,000.00</b>         | <b>93,139,000.00</b>  | <b>180,000,000.00</b> |
| <b>220201</b>       | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                | <b>15,000,000.00</b>          | <b>100,000.00</b>   | <b>10,000,000.00</b>  |
| 22020101            | Local Travel and Transport - Training                 | 10,000,000.00                 | 20,000.00   | 5,000,000.00          |
| 22020102            | Local Travel and Transport - Others                   | 5,000,000.00                  | 80,000.00   | 5,000,000.00          |

|               |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                      |
|---------------|--|-------------------------------|---|----------------------|
| 220203        | MATERIALS & SUPPLIES - GENERAL                     | 10,000,000.00                 | 0.00  | 10,000,000.00        |
| 22020313      | Accessories/Materials/Supplies General             | 5,000,000.00                  | 0.00  | 5,000,000.00         |
| 22020315      | Supplies of COVID-19 PPE                           | 5,000,000.00                  | 0.00  | 5,000,000.00         |
| 220204        | MAINTENANCE SERVICES - GENERAL                     | 80,000,000.00                 | 72,949,000.00   | 110,000,000.00       |
| 22020406      | Other Maintenance Services                         | 10,000,000.00                 | 9,827,000.00  | 10,000,000.00        |
| 22020415      | Maintenance of Boreholes                           | 70,000,000.00                 | 63,122,000.00   | 100,000,000.00       |
| 220206        | OTHER SERVICES - GENERAL                           | 10,000,000.00                 | 5,440,000.00  | 10,000,000.00        |
| 22020605      | Cleaning and Fumigation Services                   | 10,000,000.00                 | 5,440,000.00  | 10,000,000.00        |
| 220210        | MISCELLANEOUS EXPENSES GENERAL                     | 51,000,000.00                 | 14,650,000.00   | 40,000,000.00        |
| 22021016      | Monitoring & Evaluation                            | 31,000,000.00                 | 13,560,000.00   | 30,000,000.00        |
| 22021023      | Contingencies Recurrent                            | 20,000,000.00                 | 1,090,000.00  | 10,000,000.00        |
| 23            | CAPITAL EXPENDITURE                                | 135,000,000.00                | 27,146,620.00   | 230,000,000.00       |
| 2302          | CONSTRUCTION / PROVISION                           | 85,000,000.00                 | 27,146,620.00   | 200,000,000.00       |
| 230201        | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 85,000,000.00                 | 27,146,620.00   | 200,000,000.00       |
| 23020105      | Construction/Provision of Water Facilities         | 50,000,000.00                 | 0.00  | 170,000,000.00       |
| 23020126      | Construction/Provision of Cemeteries               | 35,000,000.00                 | 27,146,620.00   | 30,000,000.00        |
| 2304          | PRESERVATION OF THE ENVIRONMENT                    | 50,000,000.00                 | 0.00  | 30,000,000.00        |
| 230401        | PRESERVATION OF THE ENVIRONMENT - GENERAL          | 50,000,000.00                 | 0.00  | 30,000,000.00        |
| 23040106      | Enviromental Sanitation                            | 50,000,000.00                 | 0.00  | 30,000,000.00        |
| 051700100100  | Education and Social Development Department        |                               |   |                      |
| Economic Code | Description  | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 2             | EXPENDITURES                                       | 1,066,500,000.00              | 880,020,352.23  | 1,250,100,000.00     |
| 21            | PERSONNEL COST                                     | 171,000,000.00                | 159,372,920.00  | 218,100,000.00       |
| 2101          | SALARY   | 93,000,000.00                 | 87,966,023.00   | 130,000,000.00       |
| 210101        | SALARIES AND WAGES                                 | 93,000,000.00                 | 87,966,023.00   | 130,000,000.00       |
| 21010101      | Salary   | 88,000,000.00                 | 87,966,023.00   | 90,000,000.00        |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 21010104      | Wages - Casual Workers                                  | 5,000,000.00                  | 0.00  | 40,000,000.00         |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>               | <b>78,000,000.00</b>          | <b>71,406,897.00</b>  | <b>88,100,000.00</b>  |
| <b>210201</b> | <b>ALLOWANCES</b>                                       | <b>78,000,000.00</b>          | <b>71,406,897.00</b>  | <b>88,100,000.00</b>  |
| 21020107      | Housing/Rent Allowance                                  | 14,000,000.00                 | 13,317,777.00   | 12,600,000.00         |
| 21020108      | Transport Allowance                                     | 7,500,000.00                  | 7,022,258.00  | 7,000,000.00          |
| 21020109      | Utility Allowance                                       | 5,500,000.00                  | 4,790,443.00  | 5,000,000.00          |
| 21020110      | Meal Subsidy Allowance                                  | 5,500,000.00                  | 3,790,443.00  | 5,000,000.00          |
| 21020111      | Leave Allowance   | 9,500,000.00                  | 8,135,107.00  | 8,500,000.00          |
| 21020117      | Other Allowances  | 36,000,000.00                 | 34,350,869.00   | 50,000,000.00         |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                            | <b>733,000,000.00</b>         | <b>712,147,432.23</b>   | <b>706,500,000.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    | <b>403,000,000.00</b>         | <b>384,116,891.00</b>   | <b>336,500,000.00</b> |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>5,000,000.00</b>           | <b>2,712,272.00</b>   | <b>4,000,000.00</b>   |
| 22020101      | Local Travel and Transport - Training                   | 5,000,000.00                  | 2,712,272.00  | 4,000,000.00          |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>4,500,000.00</b>           | <b>2,000,000.00</b>   | <b>105,000,000.00</b> |
| 22020614      | Other Services General                                  | 4,500,000.00                  | 2,000,000.00  | 105,000,000.00        |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>500,000.00</b>             | <b>0.00</b>   | <b>500,000.00</b>     |
| 22020799      | Other Consultancy Services                              | 500,000.00                    | 0.00  | 500,000.00            |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>393,000,000.00</b>         | <b>379,404,619.00</b>   | <b>227,000,000.00</b> |
| 22021003      | Publicity & Advertisements/Awareness                    | 115,000,000.00                | 109,960,028.00  | 95,000,000.00         |
| 22021007      | Welfare Packages  | 270,000,000.00                | 261,814,591.00  | 100,000,000.00        |
| 22021009      | Sporting Services                                       | 6,000,000.00                  | 6,630,000.00  | 30,000,000.00         |
| 22021023      | Contingencies Recurrent                                 | 2,000,000.00                  | 1,000,000.00  | 2,000,000.00          |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 | <b>250,000,000.00</b>         | <b>261,301,765.23</b>   | <b>300,000,000.00</b> |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>250,000,000.00</b>         | <b>261,301,765.23</b>   | <b>300,000,000.00</b> |
| 22040110      | Contribution to Higher Institutions                     | 250,000,000.00                | 261,301,765.23  | 300,000,000.00        |

|          |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                |
|----------|--|-------------------------------|---|----------------|
| 2205     | SUBSIDIES GENERAL                                  | 80,000,000.00                 | 66,728,776.00   | 70,000,000.00  |
| 220501   | SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS              | 80,000,000.00                 | 66,728,776.00   | 70,000,000.00  |
| 22050104 | Education Subsidy                                  | 80,000,000.00                 | 66,728,776.00   | 70,000,000.00  |
| 23       | CAPITAL EXPENDITURE                                | 162,500,000.00                | 8,500,000.00  | 325,500,000.00 |
| 2301     | FIXED ASSETS PURCHASED                             | 7,500,000.00                  | 4,500,000.00  | 15,500,000.00  |
| 230101   | PURCHASE OF FIXED ASSETS - GENERAL                 | 7,500,000.00                  | 4,500,000.00  | 15,500,000.00  |
| 23010124 | Purchase of Teaching/Learning EquipmentS           | 5,000,000.00                  | 4,500,000.00  | 5,000,000.00   |
| 23010126 | Purchase of Sporting/Gamming Equipment             | 2,000,000.00                  | 0.00  | 10,000,000.00  |
| 23010140 | Purchase of ICT Facility                           | 500,000.00                    | 0.00  | 500,000.00     |
| 2302     | CONSTRUCTION / PROVISION                           | 15,000,000.00                 | 4,000,000.00  | 60,000,000.00  |
| 230201   | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 15,000,000.00                 | 4,000,000.00  | 60,000,000.00  |
| 23020105 | Construction/Provision of Water Facilities         | 5,000,000.00                  | 4,000,000.00  | 0.00           |
| 23020107 | Construction/Provision of Public Schools           | 0.00                          | 0.00  | 30,000,000.00  |
| 23020118 | Construction/ Provision of Infrastrature           | 10,000,000.00                 | 0.00  | 30,000,000.00  |
| 2303     | REHABILITATION / REPAIRS                           | 0.00                          | 0.00  | 50,000,000.00  |
| 230301   | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 0.00                          | 0.00  | 50,000,000.00  |
| 23030106 | Rehabilitation/Repairs - Public Schools            | 0.00                          | 0.00  | 50,000,000.00  |
| 2305     | OTHER CAPITAL PROJECTS                             | 140,000,000.00                | 0.00  | 200,000,000.00 |
| 230501   | ACQUISITION OF NON TANGIBLE ASSETS                 | 140,000,000.00                | 0.00  | 200,000,000.00 |
| 23050108 | Other Non Tangible Assets                          | 140,000,000.00                | 0.00  | 200,000,000.00 |

**051700200100 Education LGEA**

| Economic Code | Description                               | Revised 2025            | 2025 Perform Jan. to Dec. | 2026 Approved Budget    |
|---------------|---|-------------------------|---------------------------|-------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                       | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>   | <b>1,320,000,000.00</b> |
| <b>21</b>     | <b>PERSONNEL COST</b>                     | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>   | <b>1,300,000,000.00</b> |
| <b>2101</b>   | <b>SALARY</b>                             | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>   | <b>1,300,000,000.00</b> |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                 | <b>1,150,000,000.00</b> | <b>1,114,236,491.94</b>   | <b>1,300,000,000.00</b> |
| 21010101      | Salary                                    | 1,150,000,000.00        | 1,114,236,491.94          | 1,300,000,000.00        |
| <b>23</b>     | <b>CAPITAL EXPENDITURE</b>                | <b>0.00</b>             | <b>0.00</b>               | <b>20,000,000.00</b>    |
| <b>2305</b>   | <b>OTHER CAPITAL PROJECTS</b>             | <b>0.00</b>             | <b>0.00</b>               | <b>20,000,000.00</b>    |
| <b>230501</b> | <b>ACQUISITION OF NON TANGIBLE ASSETS</b> | <b>0.00</b>             | <b>0.00</b>               | <b>20,000,000.00</b>    |
| 23050102      | Computer Software Acquisition             | 0.00                    | 0.00                      | 20,000,000.00           |

**052100100100 Primary Healthcare Department**

| Economic Code | Description                               | Revised 2025            | 2025 Perform Jan. to Dec. | 2026 Approved Budget    |
|---------------|---|-------------------------|---------------------------|-------------------------|
| <b>2</b>      | <b>EXPENDITURES</b>                       | <b>1,124,500,000.00</b> | <b>843,091,248.69</b>     | <b>1,164,400,000.00</b> |
| <b>21</b>     | <b>PERSONNEL COST</b>                     | <b>436,500,000.00</b>   | <b>379,743,261.00</b>     | <b>446,400,000.00</b>   |
| <b>2101</b>   | <b>SALARY</b>                             | <b>385,000,000.00</b>   | <b>329,840,127.00</b>     | <b>380,000,000.00</b>   |
| <b>210101</b> | <b>SALARIES AND WAGES</b>                 | <b>385,000,000.00</b>   | <b>329,840,127.00</b>     | <b>380,000,000.00</b>   |
| 21010101      | Salary                                    | 320,000,000.00          | 309,090,127.00            | 320,000,000.00          |
| 21010104      | Wages - Casual Workers                    | 65,000,000.00           | 20,750,000.00             | 60,000,000.00           |
| <b>2102</b>   | <b>ALLOWANCES AND SOCIAL CONTRIBUTION</b> | <b>51,500,000.00</b>    | <b>49,903,134.00</b>      | <b>66,400,000.00</b>    |
| <b>210201</b> | <b>ALLOWANCES</b>                         | <b>51,500,000.00</b>    | <b>49,903,134.00</b>      | <b>66,400,000.00</b>    |
| 21020107      | Housing/Rent Allowance                    | 6,000,000.00            | 5,343,134.00              | 8,000,000.00            |
| 21020108      | Transport Allowance                       | 500,000.00              | 480,000.00                | 2,500,000.00            |
| 21020109      | Utility Allowance                         | 300,000.00              | 300,000.00                | 2,500,000.00            |
| 21020110      | Meal Subsidy Allowance                    | 300,000.00              | 240,000.00                | 1,600,000.00            |
| 21020111      | Leave Allowance                           | 400,000.00              | 340,000.00                | 1,800,000.00            |

|               |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                       |
|---------------|---|-------------------------------|---|-----------------------|
| 21020117      | Other Allowances  | 44,000,000.00                 | 43,200,000.00   | 50,000,000.00         |
| <b>22</b>     | <b>OTHER RECURRENT COSTS</b>                            | <b>349,000,000.00</b>         | <b>187,291,467.69</b>   | <b>378,000,000.00</b> |
| <b>2202</b>   | <b>OVERHEAD COST</b>                                    | <b>215,000,000.00</b>         | <b>78,958,000.00</b>  | <b>248,000,000.00</b> |
| <b>220201</b> | <b>TRAVEL&amp; TRANSPORT - GENERAL</b>                  | <b>3,000,000.00</b>           | <b>1,690,000.00</b>   | <b>3,000,000.00</b>   |
| 22020101      | Local Travel and Transport - Training                   | 3,000,000.00                  | 1,690,000.00  | 3,000,000.00          |
| <b>220203</b> | <b>MATERIALS &amp; SUPPLIES - GENERAL</b>               | <b>72,000,000.00</b>          | <b>51,285,000.00</b>  | <b>72,000,000.00</b>  |
| 22020307      | Drugs & Medical Supplies                                | 44,000,000.00                 | 35,865,000.00   | 44,000,000.00         |
| 22020311      | Food Stuff/Catering Materials Supplies                  | 10,000,000.00                 | 7,420,000.00  | 10,000,000.00         |
| 22020315      | Supplies of COVID-19 PPE                                | 18,000,000.00                 | 8,000,000.00  | 18,000,000.00         |
| <b>220204</b> | <b>MAINTENANCE SERVICES - GENERAL</b>                   | <b>20,000,000.00</b>          | <b>14,600,000.00</b>  | <b>20,000,000.00</b>  |
| 22020406      | Other Maintenance Services                              | 20,000,000.00                 | 14,600,000.00   | 20,000,000.00         |
| <b>220206</b> | <b>OTHER SERVICES - GENERAL</b>                         | <b>7,000,000.00</b>           | <b>0.00</b>   | <b>0.00</b>           |
| 22020605      | Cleaning and Fumigation Services                        | 7,000,000.00                  | 0.00  | 0.00                  |
| <b>220207</b> | <b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b> | <b>101,000,000.00</b>         | <b>0.00</b>   | <b>101,000,000.00</b> |
| 22020708      | Medical Consulting                                      | 100,000,000.00                | 0.00  | 100,000,000.00        |
| 22020799      | Other Consultancy Services                              | 1,000,000.00                  | 0.00  | 1,000,000.00          |
| <b>220210</b> | <b>MISCELLANEOUS EXPENSES GENERAL</b>                   | <b>12,000,000.00</b>          | <b>11,383,000.00</b>  | <b>52,000,000.00</b>  |
| 22021004      | Medical Expenses Locally and Internationally            | 10,000,000.00                 | 10,273,000.00   | 50,000,000.00         |
| 22021023      | Contingencies Recurrent                                 | 2,000,000.00                  | 1,110,000.00  | 2,000,000.00          |
| <b>2204</b>   | <b>GRANTS AND CONTRIBUTIONS GENERAL</b>                 | <b>123,000,000.00</b>         | <b>98,534,831.69</b>  | <b>120,000,000.00</b> |
| <b>220401</b> | <b>LOCAL GRANTS AND CONTRIBUTIONS</b>                   | <b>123,000,000.00</b>         | <b>98,534,831.69</b>  | <b>120,000,000.00</b> |
| 22040112      | Contribution to Gombe Health Equity Fund                | 101,000,000.00                | 77,634,831.69   | 100,000,000.00        |
| 22040120      | Contribution to Primary Health Care                     | 22,000,000.00                 | 20,900,000.00   | 20,000,000.00         |
| <b>2205</b>   | <b>SUBSIDIES GENERAL</b>                                | <b>11,000,000.00</b>          | <b>9,798,636.00</b>   | <b>10,000,000.00</b>  |
| <b>220501</b> | <b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>            | <b>11,000,000.00</b>          | <b>9,798,636.00</b>   | <b>10,000,000.00</b>  |
| 22050103      | Health Subsidies  | 11,000,000.00                 | 9,798,636.00  | 10,000,000.00         |

|          |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Economic Classification |                |
|----------|--|-------------------------------|---|----------------|
| 23       | CAPITAL EXPENDITURE                                | 339,000,000.00                | 276,056,520.00  | 340,000,000.00 |
| 2302     | CONSTRUCTION / PROVISION                           | 139,000,000.00                | 153,955,981.00  | 190,000,000.00 |
| 230201   | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 139,000,000.00                | 153,955,981.00  | 190,000,000.00 |
| 23020106 | Construction/Provision of Hospitals/Health Centres | 139,000,000.00                | 153,955,981.00  | 190,000,000.00 |
| 2303     | REHABILITATION / REPAIRS                           | 200,000,000.00                | 122,100,539.00  | 150,000,000.00 |
| 230301   | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 200,000,000.00                | 122,100,539.00  | 150,000,000.00 |
| 23030105 | Rehabilitation/Repairs - Hospital/Health Centres   | 200,000,000.00                | 122,100,539.00  | 150,000,000.00 |



## Yalmatu Deba Local Government 2026 Approved Budget MDA Expenditure by Function Classification

## Yalmatu Deba Local Government

|                                    |  |                                  |                           |                      |                   |
|------------------------------------|--|----------------------------------|---------------------------|----------------------|-------------------|
| Total Expenditure By Economic Code |  | 13,796,000,000.00                | 13,796,000,000.00         | 7,680,270,824.22     | 15,210,500,000.00 |
| 011100100100                       |  | Office of the Executive Chairman |                           |                      |                   |
| Function Code                      | Description  | Revised 2025                     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |                   |
| 701                                | General Public Service   | 4,500,000.00                     | 0.00                      | 637,500,000.00       |                   |
| 7011                               | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 4,500,000.00                     | 0.00                      | 637,500,000.00       |                   |
| 70111                              | EXECUTIVE AND LEGISLATIVE ORGANS   | 4,500,000.00                     | 0.00                      | 637,500,000.00       |                   |
| 011100100200                       |  | Office of the Vice Chairman      |                           |                      |                   |
| Function Code                      | Description  | Revised 2025                     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |                   |
| 701                                | General Public Service   | 4,500,000.00                     | 0.00                      | 3,500,000.00         |                   |
| 7011                               | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 4,500,000.00                     | 0.00                      | 3,500,000.00         |                   |
| 70111                              | EXECUTIVE AND LEGISLATIVE ORGANS   | 4,500,000.00                     | 0.00                      | 3,500,000.00         |                   |
| 011101400100                       |  | GOSTEC                           |                           |                      |                   |
| Function Code                      | Description  | Revised 2025                     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |                   |
| 704                                | Economic Affairs   | 120,000,000.00                   | 0.00                      | 120,000,000.00       |                   |
| 7045                               | TRANSPORT  | 120,000,000.00                   | 0.00                      | 120,000,000.00       |                   |
| 70451                              | ROAD TRANSPORT   | 120,000,000.00                   | 0.00                      | 120,000,000.00       |                   |
| 011200100100                       |  | Legislative Council              |                           |                      |                   |
| Function Code                      | Description  | Revised 2025                     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |                   |
| 701                                | General Public Service   | 41,000,000.00                    | 29,927,049.00             | 32,000,000.00        |                   |
| 7011                               | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 41,000,000.00                    | 29,927,049.00             | 32,000,000.00        |                   |
| 70111                              | EXECUTIVE AND LEGISLATIVE ORGANS   | 41,000,000.00                    | 29,927,049.00             | 32,000,000.00        |                   |

**012500100100 Personnel Management Department**

| Function Code | Description  | Revised 2025     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---------------|--|------------------|---------------------------|----------------------|
| 701           | General Public Service   | 2,187,000,000.00 | 1,072,544,039.00          | 1,782,500,000.00     |
| 7011          | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 175,000,000.00   | 0.00                      | 250,000,000.00       |
| 70111         | EXECUTIVE AND LEGISLATIVE ORGANS   | 175,000,000.00   | 0.00                      | 250,000,000.00       |
| 7013          | GENERAL SERVICES   | 2,012,000,000.00 | 1,072,544,039.00          | 1,532,500,000.00     |
| 70131         | GENERAL PERSONNEL SERVICES   | 2,001,000,000.00 | 1,064,432,039.00          | 1,522,500,000.00     |
| 70133         | OTHER GENERAL SERVICES   | 11,000,000.00    | 8,112,000.00              | 10,000,000.00        |
| 703           | Public Order and Safety  | 0.00             | 0.00                      | 784,000,000.00       |
| 7031          | POLICE SERVICES  | 0.00             | 0.00                      | 20,000,000.00        |
| 70311         | POLICE SERVICES  | 0.00             | 0.00                      | 20,000,000.00        |
| 7036          | PUBLIC ORDER AND SAFETY N.E.C.   | 0.00             | 0.00                      | 764,000,000.00       |
| 70361         | PUBLIC ORDER AND SAFETY N.E.C.   | 0.00             | 0.00                      | 764,000,000.00       |
| 706           | Housing and Community Amenities  | 395,000,000.00   | 108,880,621.69            | 565,000,000.00       |
| 7066          | HOUSING AND COMMUNITY AMENITIES N.E.C.   | 395,000,000.00   | 108,880,621.69            | 565,000,000.00       |
| 70661         | HOUSING AND COMMUNITY AMENITIES N.E.C.   | 395,000,000.00   | 108,880,621.69            | 565,000,000.00       |

**021500100100 Agricultural and Natural Resources Department**

| Function Code | Description                                 | Revised 2025     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---------------|---|------------------|---------------------------|----------------------|
| 704           | Economic Affairs                            | 1,001,000,000.00 | 741,868,543.53            | 1,074,000,000.00     |
| 7042          | AGRICULTURE, FORESTRY, FISHING, AND HUNTING | 1,001,000,000.00 | 741,868,543.53            | 1,074,000,000.00     |
| 70421         | AGRICULTURE                                 | 1,001,000,000.00 | 741,868,543.53            | 1,074,000,000.00     |

**022000100100 Finance and Supply Department**

| Function Code | Description  | Revised 2025     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---------------|--|------------------|---------------------------|----------------------|
| 701           | General Public Service   | 2,360,000,000.00 | 1,190,790,491.14          | 2,406,500,000.00     |
| 7011          | EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS | 2,340,000,000.00 | 1,190,790,491.14          | 2,386,500,000.00     |
| 70112         | FINANCIAL AND FISCAL AFFAIRS   | 2,340,000,000.00 | 1,190,790,491.14          | 2,386,500,000.00     |
| 7013          | GENERAL SERVICES   | 20,000,000.00    | 0.00                      | 20,000,000.00        |
| 70133         | OTHER GENERAL SERVICES   | 20,000,000.00    | 0.00                      | 20,000,000.00        |
| 704           | Economic Affairs   | 30,000,000.00    | 0.00                      | 110,000,000.00       |
| 7041          | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS                                 | 30,000,000.00    | 0.00                      | 110,000,000.00       |
| 70411         | GENERAL ECONOMIC AND COMMERCIALAFFAIRS   | 30,000,000.00    | 0.00                      | 110,000,000.00       |

**023400100100 Works, Housing and Transport Department**

| Function Code | Description                                      | Revised 2025     | 2025 Perform Jan. to Dec. | 2026 Approved Budget |
|---------------|--|------------------|---------------------------|----------------------|
| 704           | Economic Affairs                                 | 1,195,000,000.00 | 804,678,762.00            | 1,121,000,000.00     |
| 7041          | GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS | 40,000,000.00    | 230,000.00                | 40,000,000.00        |
| 70411         | GENERAL ECONOMIC AND COMMERCIALAFFAIRS           | 40,000,000.00    | 230,000.00                | 40,000,000.00        |
| 7043          | FUEL AND ENERGY                                  | 50,000,000.00    | 32,309,000.00             | 70,000,000.00        |
| 70435         | ELECTRICITY                                      | 50,000,000.00    | 32,309,000.00             | 70,000,000.00        |
| 7045          | TRANSPORT  | 1,105,000,000.00 | 772,139,762.00            | 1,011,000,000.00     |
| 70451         | ROAD TRANSPORT                                   | 1,105,000,000.00 | 772,139,762.00            | 1,011,000,000.00     |
| 705           | Environmental Protection                         | 100,000,000.00   | 565,000.00                | 50,000,000.00        |
| 7056          | ENVIRONMENTAL PROTECTION N.E.C.                  | 100,000,000.00   | 565,000.00                | 50,000,000.00        |
| 70561         | ENVIRONMENTAL PROTECTION N.E.C.                  | 100,000,000.00   | 565,000.00                | 50,000,000.00        |
| 706           | Housing and Community Amenities                  | 2,610,000,000.00 | 733,635,241.00            | 2,300,000,000.00     |
| 7063          | WATER SUPPLY                                     | 210,000,000.00   | 167,928,589.00            | 0.00                 |
| 70631         | WATER SUPPLY                                     | 210,000,000.00   | 167,928,589.00            | 0.00                 |

|  |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Function Classification |                      |
|--|--|-------------------------------|---|----------------------|
| 7064   | STREET LIGHTING                        | 630,000,000.00                | 565,706,652.00  | 300,000,000.00       |
| 70641  | STREET LIGHTING                        | 630,000,000.00                | 565,706,652.00  | 300,000,000.00       |
| 7066   | HOUSING AND COMMUNITY AMENITIES N.E.C. | 1,770,000,000.00              | 0.00  | 2,000,000,000.00     |
| 70661  | HOUSING AND COMMUNITY AMENITIES N.E.C. | 1,770,000,000.00              | 0.00  | 2,000,000,000.00     |
| <b>025210400100 Water Sanitation and Hygeine (WASH) Department</b> |  |                               |   |                      |
| Function Code  | Description                            | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 705  | Environmental Protection               | 357,000,000.00                | 160,032,984.00  | 320,000,000.00       |
| 7052   | WASTE WATER MANAGEMENT                 | 272,000,000.00                | 132,886,364.00  | 260,000,000.00       |
| 70521  | WASTE WATER MANAGEMENT                 | 272,000,000.00                | 132,886,364.00  | 260,000,000.00       |
| 7056   | ENVIRONMENTAL PROTECTION N.E.C.        | 85,000,000.00                 | 27,146,620.00   | 60,000,000.00        |
| 70561  | ENVIRONMENTAL PROTECTION N.E.C.        | 85,000,000.00                 | 27,146,620.00   | 60,000,000.00        |
| 706  | Housing and Community Amenities        | 50,000,000.00                 | 0.00  | 170,000,000.00       |
| 7063   | WATER SUPPLY                           | 50,000,000.00                 | 0.00  | 170,000,000.00       |
| 70631  | WATER SUPPLY                           | 50,000,000.00                 | 0.00  | 170,000,000.00       |
| <b>051700100100 Education and Social Development Department</b>    |  |                               |   |                      |
| Function Code  | Description                            | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 701  | General Public Service                 | 500,000.00                    | 0.00  | 500,000.00           |
| 7013   | GENERAL SERVICES                       | 500,000.00                    | 0.00  | 500,000.00           |
| 70133  | OTHER GENERAL SERVICES                 | 500,000.00                    | 0.00  | 500,000.00           |
| 706  | Housing and Community Amenities        | 145,000,000.00                | 4,000,000.00  | 200,000,000.00       |
| 7062   | COMMUNITY DEVELOPMENT                  | 140,000,000.00                | 0.00  | 200,000,000.00       |
| 70621  | COMMUNITY DEVELOPMENT                  | 140,000,000.00                | 0.00  | 200,000,000.00       |
| 7063   | WATER SUPPLY                           | 5,000,000.00                  | 4,000,000.00  | 0.00                 |
| 70631  | WATER SUPPLY                           | 5,000,000.00                  | 4,000,000.00  | 0.00                 |

|   |   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Expenditure by Function Classification |                      |
|---|---|-------------------------------|---|----------------------|
| 708   | Recreation, Culture and Religion        | 12,000,000.00                 | 0.00  | 20,000,000.00        |
| 7084  | RELIGIOUS AND OTHER COMMUNITY SERVICES  | 10,000,000.00                 | 0.00  | 10,000,000.00        |
| 70841   | RELIGIOUS AND OTHER COMMUNITY SERVICES  | 10,000,000.00                 | 0.00  | 10,000,000.00        |
| 7086  | RECREATION, CULTURE AND RELIGION N.E.C. | 2,000,000.00                  | 0.00  | 10,000,000.00        |
| 70861   | RECREATION, CULTURE AND RELIGION N.E.C. | 2,000,000.00                  | 0.00  | 10,000,000.00        |
| 709   | Education                               | 909,000,000.00                | 876,020,352.23  | 1,029,600,000.00     |
| 7095  | EDUCATION NOT DEFINABLE BY LEVEL        | 5,000,000.00                  | 4,500,000.00  | 105,000,000.00       |
| 70951   | EDUCATION NOT DEFINABLE BY LEVEL        | 5,000,000.00                  | 4,500,000.00  | 105,000,000.00       |
| 7096  | SUBSIDIARY SERVICES TO EDUCATION        | 904,000,000.00                | 871,520,352.23  | 924,600,000.00       |
| 70961   | SUBSIDIARY SERVICES TO EDUCATION        | 904,000,000.00                | 871,520,352.23  | 924,600,000.00       |
| <b>051700200100 Education LGEA</b>                |   |                               |   |                      |
| Function Code                                     | Description                             | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 709   | Education                               | 1,150,000,000.00              | 1,114,236,491.94  | 1,320,000,000.00     |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION       | 1,150,000,000.00              | 1,114,236,491.94  | 1,320,000,000.00     |
| 70912   | PRIMARY EDUCATION                       | 1,150,000,000.00              | 1,114,236,491.94  | 1,320,000,000.00     |
| <b>052100100100 Primary Healthcare Department</b> |   |                               |   |                      |
| Function Code                                     | Description                             | Revised 2025                  | 2025 Perform Jan. to Dec.                                       | 2026 Approved Budget |
| 707   | Health                                  | 1,124,500,000.00              | 843,091,248.69  | 1,164,400,000.00     |
| 7074  | PUBLIC HEALTH SERVICES                  | 1,124,500,000.00              | 843,091,248.69  | 1,164,400,000.00     |
| 70741   | PUBLIC HEALTH SERVICES                  | 1,124,500,000.00              | 843,091,248.69  | 1,164,400,000.00     |

## Yalmatu Deba Local Government 2026 Approved Budget MDA Revenue by Economic Classification

## Yalmatu Deba Local Government

| Total Revenue Summary By Economic Code            |   | 12,876,267,000.00        | 8,099,325,999.04          | 14,290,806,500.00        |
|---|---|--------------------------|---------------------------|--------------------------|
| <b>022000100100 Finance and Supply Department</b> |   |                          |                           |                          |
| Economic Code                                     | Description   | Revised 2025             | 2025 Perform Jan. to Dec. | 2026 Approved Budget     |
| <b>1</b>  | <b>REVENUE</b>                                      | <b>12,876,267,000.00</b> | <b>8,099,325,999.04</b>   | <b>14,290,806,500.00</b> |
| <b>11</b>   | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b>11,780,000,000.00</b> | <b>7,947,550,372.00</b>   | <b>13,090,000,000.00</b> |
| <b>1101</b>                                       | <b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b> | <b>11,780,000,000.00</b> | <b>7,947,550,372.00</b>   | <b>13,090,000,000.00</b> |
| <b>110101</b>                                     | <b>STATUTORY ALLOCATION</b>                         | <b>3,000,000,000.00</b>  | <b>3,320,903,785.00</b>   | <b>3,500,000,000.00</b>  |
| 11010101  | Statutory Allocation                                | 3,000,000,000.00         | 3,320,903,785.00          | 3,500,000,000.00         |
| <b>110102</b>                                     | <b>SHARE OF VAT</b>                                 | <b>4,000,000,000.00</b>  | <b>3,445,235,166.00</b>   | <b>4,000,000,000.00</b>  |
| 11010201  | Share of VAT  | 4,000,000,000.00         | 3,445,235,166.00          | 4,000,000,000.00         |
| <b>110103</b>                                     | <b>OTHER FAAC</b>                                   | <b>4,780,000,000.00</b>  | <b>1,181,411,421.00</b>   | <b>5,590,000,000.00</b>  |
| 11010301  | Excess Crude /PPT                                   | 20,000,000.00            | 0.00                      | 520,000,000.00           |
| 11010303  | Budget Augmentation                                 | 800,000,000.00           | 58,061,266.00             | 500,000,000.00           |
| 11010304  | Exchange Rate Gain                                  | 2,200,000,000.00         | 198,090,928.00            | 1,800,000,000.00         |
| 11010308  | Stabilization Fund                                  | 100,000,000.00           | 0.00                      | 800,000,000.00           |
| 11010309  | Other Recurrent Receipts                            | 210,000,000.00           | 216,681,664.00            | 520,000,000.00           |
| 11010318  | Signature Bonus                                     | 1,450,000,000.00         | 708,577,563.00            | 1,450,000,000.00         |
| <b>12</b>   | <b>INDEPENDENT REVENUE</b>                          | <b>96,267,000.00</b>     | <b>79,732,488.00</b>      | <b>400,806,500.00</b>    |
| <b>1201</b>                                       | <b>TAX REVENUE</b>                                  | <b>10,000.00</b>         | <b>10,200.00</b>          | <b>20,000.00</b>         |
| <b>120103</b>                                     | <b>OTHER TAXES</b>                                  | <b>10,000.00</b>         | <b>10,200.00</b>          | <b>20,000.00</b>         |
| 12010304  | Other Service Taxes                                 | 10,000.00                | 10,200.00                 | 20,000.00                |
| <b>1202</b>                                       | <b>NON-TAX REVENUE</b>                              | <b>96,257,000.00</b>     | <b>79,722,288.00</b>      | <b>400,786,500.00</b>    |
| <b>120201</b>                                     | <b>LICENCES - GENERAL</b>                           | <b>13,627,000.00</b>     | <b>11,002,731.00</b>      | <b>14,568,500.00</b>     |
| 12020107  | BOATS & CANOE (SMALL CRAFT ) LICENCE                | 15,000.00                | 11,267.00                 | 20,000.00                |
| 12020109  | REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES    | 150,000.00               | 148,700.00                | 500,000.00               |
| 12020110  | INLAND WATER-WAY LICENCE                            | 47,000.00                | 26,141.00                 | 47,000.00                |
| 12020111  | BAKE HOUSE LICENCE                                  | 350,000.00               | 320,865.00                | 350,000.00               |
| 12020113  | CART LICENCES                                       | 400,000.00               | 342,532.00                | 500,000.00               |
| 12020115  | CATTLE DEALER LICENCES                              | 450,000.00               | 429,500.00                | 500,000.00               |
| 12020116  | DRIED FISH & MEAT LICENCES                          | 1,150,000.00             | 980,812.00                | 1,360,000.00             |
| 12020119  | FISHING PERMITS                                     | 350,000.00               | 206,748.00                | 350,000.00               |
| 12020120  | HAWKER'S PERMITS                                    | 500,000.00               | 390,696.00                | 500,000.00               |
| 12020121  | HUNTING PERMITS                                     | 350,000.00               | 350,040.00                | 500,000.00               |
| 12020122  | PRODUCE BUYING LICENCES                             | 1,200,000.00             | 1,080,000.00              | 1,200,000.00             |
| 12020124  | ABBATTOIR/SLAUGHTER LICENCES                        | 1,000,000.00             | 868,486.00                | 1,000,000.00             |
| 12020126  | HIRING SERVICES                                     | 5,000,000.00             | 3,389,522.00              | 5,000,000.00             |
| 12020128  | POOL BETTING & CASINO LICENCES/GAMING               | 1,315,000.00             | 1,166,500.00              | 1,200,000.00             |
| 12020130  | LIQUOR LICENCES                                     | 350,000.00               | 296,346.00                | 350,000.00               |

|               |  | Yalmatu Deba Local Government | 2026 Approved Budget MDA Revenue by Economic Classification |                       |
|---------------|--|-------------------------------|---|-----------------------|
| 12020136      | HEALTH FACILITIES LICENCES   | 100,000.00                    | 94,661.00   | 151,500.00            |
| 12020137      | TRADE PERMIT LICENCES  | 400,000.00                    | 392,800.00  | 500,000.00            |
| 12020138      | FORESTRY/TIMBER LICENCE  | 300,000.00                    | 311,600.00  | 500,000.00            |
| 12020160      | Animal Health Certificate Licences   | 200,000.00                    | 195,515.00  | 40,000.00             |
| <b>120204</b> | <b>FEES - GENERAL</b>  | <b>39,230,000.00</b>          | <b>32,960,224.00</b>  | <b>39,850,500.00</b>  |
| 12020402      | Medical Service Fees/Laboratory Fees   | 250,000.00                    | 230,858.00  | 414,000.00            |
| 12020414      | Registration of Access/Permit of Minerals, Mining & Allied Fees                                    | 7,000,000.00                  | 5,638,477.00  | 7,070,000.00          |
| 12020417      | Contractors Registration Fees  | 1,150,000.00                  | 964,099.00  | 1,516,000.00          |
| 12020421      | MOT Testing, Training, Workshops Inspection Fees   | 130,000.00                    | 106,536.00  | 151,500.00            |
| 12020422      | Indigene Letter  | 15,000,000.00                 | 11,987,133.00   | 15,000,000.00         |
| 12020424      | Business/Trade Operating Fees  | 3,000,000.00                  | 2,940,751.00  | 3,030,000.00          |
| 12020426      | Tender Fees/Bill of Interest/Non-Refundable Tender Fees  | 250,000.00                    | 244,202.00  | 404,000.00            |
| 12020434      | Billboard/Advertisement Fees   | 150,000.00                    | 136,825.00  | 202,000.00            |
| 12020443      | Proof/Change of Ownership Certificate Fees   | 4,300,000.00                  | 3,766,688.00  | 4,040,000.00          |
| 12020444      | Agriculture/Veterinary Service Fees  | 1,500,000.00                  | 1,256,662.00  | 1,515,000.00          |
| 12020447      | Timber, Forest and Charcoal Fees   | 1,000,000.00                  | 812,366.00  | 1,000,000.00          |
| 12020466      | Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees              | 3,500,000.00                  | 3,046,833.00  | 3,500,000.00          |
| 12020492      | Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs) | 1,500,000.00                  | 1,404,344.00  | 1,503,000.00          |
| 12020494      | Produce Buying Fees  | 500,000.00                    | 424,450.00  | 505,000.00            |
| <b>120206</b> | <b>SALES - GENERAL</b>   | <b>650,000.00</b>             | <b>616,614.00</b>   | <b>600,000.00</b>     |
| 12020605      | Sales of Vaccines  | 200,000.00                    | 177,000.00  | 200,000.00            |
| 12020609      | Sales of Farm Produce  | 150,000.00                    | 153,000.00  | 100,000.00            |
| 12020610      | Proceeds From Sales of Goods By Public Auctions  | 200,000.00                    | 194,749.00  | 200,000.00            |
| 12020612      | Proceeds From Sales of Drugs and Medications   | 100,000.00                    | 91,865.00   | 100,000.00            |
| <b>120207</b> | <b>EARNINGS -GENERAL</b>   | <b>14,750,000.00</b>          | <b>14,020,578.00</b>  | <b>117,757,500.00</b> |
| 12020702      | Earnings From Labouratory Services   | 250,000.00                    | 232,500.00  | 252,500.00            |
| 12020703      | Earnings From Hire of Plants and Equipments  | 500,000.00                    | 453,460.00  | 505,000.00            |
| 12020707      | Earnings From Medical Services   | 1,000,000.00                  | 807,174.00  | 1,000,000.00          |
| 12020708      | Earnings From Agricultural Produce   | 3,000,000.00                  | 2,850,500.00  | 56,000,000.00         |
| 12020722      | Earnings From Commercial Activities  | 10,000,000.00                 | 9,676,944.00  | 60,000,000.00         |
| <b>120208</b> | <b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>  | <b>4,000,000.00</b>           | <b>3,660,000.00</b>   | <b>4,000,000.00</b>   |
| 12020801      | Rent on Govt. Quaters  | 3,000,000.00                  | 2,660,000.00  | 3,000,000.00          |
| 12020803      | Rent on Govt. Buildings  | 1,000,000.00                  | 1,000,000.00  | 1,000,000.00          |
| <b>120209</b> | <b>RENT ON LAND &amp; OTHERS - GENERAL</b>   | <b>24,000,000.00</b>          | <b>17,462,141.00</b>  | <b>24,010,000.00</b>  |
| 12020901      | Rent on Government Land  | 1,000,000.00                  | 886,260.00  | 1,010,000.00          |
| 12020904      | Rents on Plots and Sites Services Program  | 5,000,000.00                  | 3,452,181.00  | 5,000,000.00          |
| 12020905      | Lease Rental   | 13,000,000.00                 | 9,477,600.00  | 13,000,000.00         |
| 12020908      | Tenament Rates   | 5,000,000.00                  | 3,646,100.00  | 5,000,000.00          |

| Yalmatu Deba Local Government |  | 2026 Approved Budget MDA Revenue by Economic Classification |               |                |
|-------------------------------|--|---|---------------|----------------|
| 120213                        | RE-IMBURSEMENT GENERAL                                 | 0.00  | 0.00          | 200,000,000.00 |
| 12021302                      | Receipt of Share of State IGR                          | 0.00  | 0.00          | 200,000,000.00 |
| 14                            | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS                | 1,000,000,000.00  | 72,043,139.04 | 800,000,000.00 |
| 1402                          | OTHER CAPITAL RECEIPTS                                 | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 140201                        | OTHER CAPITAL RECEIPTS                                 | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 14020101                      | OTHER CAPITAL RECEIPTS TO CDF                          | 200,000,000.00  | 72,043,139.04 | 0.00           |
| 1403                          | LOANS/ BORROWINGS RECEIPT                              | 800,000,000.00  | 0.00          | 800,000,000.00 |
| 140301                        | DOMESTIC LOANS/ BORROWINGS RECEIPT                     | 800,000,000.00  | 0.00          | 800,000,000.00 |
| 14030101                      | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 800,000,000.00  | 0.00          | 800,000,000.00 |



## Yalmatu Deba Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

## Yalmatu Deba Local Government

| Total Capital Expenditure                |   |  |  |                               | 5,813,500,000.00    | 1,932,286,012.33         | 7,413,500,000.00     |
|--|---|--|--|-------------------------------|---------------------|--------------------------|----------------------|
| 012500100100                             | Personnel Management Department   | Economic Code and Description                                | Function Code and Description                  | Location Code and Description | 1,261,000,000.00    | 116,992,621.69           | 2,339,000,000.00     |
| Programme Code and Programme Description | Project Description   | Economic Code and Description                                | Function Code and Description                  | Location Code and Description | 2025 Revised Budget | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|  | Purchase of 20 Units Motorcycles  | 23010104 - Purchase of Motor Cycles                          | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS       | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 50,000,000.00        |
|  | Purchase of Motor Vehicle for Chairman, Deputy Chairman, Emirs and Chiefs | 23010105 - Purchase of Motor Vehicles                        | 70111 - EXECUTIVE AND LEGISLATIVE ORGANS       | 21511198 - LG Wide            | 75,000,000.00       | 0.00                     | 200,000,000.00       |
|  | Purchase of 2 motor vehicles for LCDA                                     | 23010105 - Purchase of Motor Vehicles                        | 70131 - GENERAL PERSONNEL SERVICES             | 21511198 - LG Wide            | 400,000,000.00      | 0.00                     | 400,000,000.00       |
|  | Purchase of furniture for Emirs and Chief, District Heaad Palaces         | 23010112 - Purchase of Office Furniture and Fittings         | 70131 - GENERAL PERSONNEL SERVICES             | 21511198 - LG Wide            | 50,000,000.00       | 0.00                     | 100,000,000.00       |
|  | Purchase of furniture for temporary secretariat of LCDA                   | 23010112 - Purchase of Office Furniture and Fittings         | 70131 - GENERAL PERSONNEL SERVICES             | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 100,000,000.00       |
|  | Construction Area Inspectors Office at Deba                               | 23020101 - Construction/Provision of office Buildings        | 70131 - GENERAL PERSONNEL SERVICES             | 21511198 - LG Wide            | 30,000,000.00       | 0.00                     | 30,000,000.00        |
|  | Extension and Upgrade of Local Government Secretariat                     | 23030121 - Rehabilitation/Repairs of office Building         | 70131 - GENERAL PERSONNEL SERVICES             | 21511198 - LG Wide            | 100,000,000.00      | 0.00                     | 100,000,000.00       |
|  | Purchase of Furniture for LGA   | 23010112 - Purchase of Office Furniture and Fittings         | 70133 - OTHER GENERAL SERVICES                 | 21511198 - LG Wide            | 11,000,000.00       | 8,112,000.00             | 10,000,000.00        |
|  | Construction of Police Outpost in Kinafa                                  | 23020108 - Construction/Provision of Police Stations/Baracks | 70311 - POLICE SERVICES                        | 21511198 - LG Wide            | 0.00                | 0.00                     | 20,000,000.00        |
|  | Purchase of Security Equipment  | 23010128 - Purchase of Security Equipment                    | 70361 - PUBLIC ORDER AND SAFETY N.E.C.         | 21511198 - LG Wide            | 0.00                | 0.00                     | 764,000,000.00       |
|  | Contribution for the Construction of Emirs/Chiefs secretariat             | 23020101 - Construction/Provision of office Buildings        | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide            | 145,000,000.00      | 108,880,621.69           | 100,000,000.00       |
|  | Construction of Chairman and Secretary's house                            | 23020102 - Construction/Provision of Resdential Buildings    | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide            | 50,000,000.00       | 0.00                     | 50,000,000.00        |

|  |  |  |  | Yalmatu Deba Local Government        | 2026 Approved Budget MDA Capital Expenditure By Projects |                          |                       |
|--|--|--|--|--------------------------------------|--|--------------------------|-----------------------|
|  | Construction of Chairman's Guest house at Deba   | 23020102 - Construction/Provision of Residential Buildings   | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide                   | 100,000,000.00   | 0.00                     | 100,000,000.00        |
|  | Construction of Corpers Lodge  | 23020102 - Construction/Provision of Residential Buildings   | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide                   | 25,000,000.00  | 0.00                     | 25,000,000.00         |
|  | Construction of District Head Palaces (10) @Kurjale, Kinafa, Kuto, Wuro Birdeka, Jagali, Lambam, Wajari, Zambuk, Kurba, Shinga | 23020102 - Construction/Provision of Residential Buildings   | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide                   | 50,000,000.00  | 0.00                     | 250,000,000.00        |
|  | Construction of Local Government Guest house in Deba   | 23020102 - Construction/Provision of Residential Buildings   | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide                   | 25,000,000.00  | 0.00                     | 40,000,000.00         |
| <b>021500100100</b>                      | <b>Agricultural and Natural Resources Department</b>   | <b>Economic Code and Description</b>                         | <b>Function Code and Description</b>           | <b>Location Code and Description</b> | <b>351,000,000.00</b>                                    | <b>124,495,856.64</b>    | <b>799,000,000.00</b> |
| Programme Code and Programme Description | Project Description  | Economic Code and Description                                | Function Code and Description                  | Location Code and Description        | 2025 Revised Budget                                      | 2025 Perform Jan to Dec. | 2026 Approved Budget  |
|  | Purchase of Tractor 2 and Repairs  | 23010127 - Purchase Agricultural Equipment                   | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 12,000,000.00  | 9,900,000.00             | 72,000,000.00         |
|  | Contruction/ Renovation of Vetenary Clinic   | 23020113 - Construction/Provision of Agricultural Facilities | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 30,000,000.00         |
|  | Construction of Abattoir at kuri   | 23020124 - Construction of Markets/Parks                     | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 20,000,000.00  | 0.00                     | 0.00                  |
|  | Construction of Abbattoir at Deba, Kuri, Kurjale and Baure   | 23020124 - Construction of Markets/Parks                     | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 30,000,000.00         |
|  | Fencing of farms, Orchards and Nursery   | 23030112 - Rehabilitation/Repairs - Agricultural Facilities  | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 20,000,000.00         |
|  | Renovation of Vetenary Clinic in Shinga  | 23030112 - Rehabilitation/Repairs - Agricultural Facilities  | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 8,000,000.00          |
|  | Renovation and Fencing of Abbattoir in Kwadon  | 23030124 - Rehabilitation/Repairs - Market/Parks             | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 10,000,000.00         |
|  | Fencing of Vegetable Market Kwadon   | 23030124 - Rehabilitation/Repairs - Market/Parks             | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 10,000,000.00  | 0.00                     | 10,000,000.00         |
|  | Evacuation of Earth Dam  | 23030128 - Rehabilitation/Repairs Water Facilities           | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 10,000,000.00         |
|  | Purchase of Fertilizer and subsidy   | 23050111 - Agricultural Inputs                               | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 500,000,000.00        |
|  | Raising of Seedlings & Trees at Deba and Kwadon  | 23050111 - Agricultural Inputs                               | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 6,000,000.00   | 3,914,362.64             | 6,000,000.00          |
|  | Agric Empowerment  | 23050113 - Investment  | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 300,000,000.00   | 110,331,494.00           | 100,000,000.00        |
|  | Cassava Growing at Lambam  | 23050113 - Investment  | 70421 - AGRICULTURE                            | 21511198 - LG Wide                   | 3,000,000.00   | 350,000.00               | 3,000,000.00          |

| Yalmatu Deba Local Government            |   |  |  |                                      | 2026 Approved Budget MDA Capital Expenditure By Projects |                          |                         |
|--|---|--|--|--------------------------------------|--|--------------------------|-------------------------|
| <b>022000100100</b>                      | <b>Finance and Supply Department</b>  | <b>Economic Code and Description</b>             | <b>Function Code and Description</b>           | <b>Location Code and Description</b> | <b>50,000,000.00</b>                                     | <b>0.00</b>              | <b>130,000,000.00</b>   |
| Programme Code and Programme Description | Project Description   | Economic Code and Description                    | Function Code and Description                  | Location Code and Description        | 2025 Revised Budget                                      | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|  | Computer Software Acquisition   | 23050102 - Computer Software Acquisition         | 70133 - OTHER GENERAL SERVICES                 | 21511198 - LG Wide                   | 10,000,000.00  | 0.00                     | 10,000,000.00           |
|  | Human Resource Management Information   | 23050102 - Computer Software Acquisition         | 70133 - OTHER GENERAL SERVICES                 | 21511198 - LG Wide                   | 10,000,000.00  | 0.00                     | 10,000,000.00           |
|  | Construction of farms and market stalls at Kwadon, Iiji and Deba  | 23020124 - Construction of Markets/Parks         | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 21511198 - LG Wide                   | 0.00   | 0.00                     | 30,000,000.00           |
|  | Contruction of Shops and Market Stalls at Liji, Deba and Kwadan   | 23020124 - Construction of Markets/Parks         | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 21511198 - LG Wide                   | 30,000,000.00  | 0.00                     | 80,000,000.00           |
| <b>023400100100</b>                      | <b>Works, Housing and Transport Department</b>  | <b>Economic Code and Description</b>             | <b>Function Code and Description</b>           | <b>Location Code and Description</b> | <b>3,515,000,000.00</b>                                  | <b>1,379,094,394.00</b>  | <b>3,230,000,000.00</b> |
| Programme Code and Programme Description | Project Description   | Economic Code and Description                    | Function Code and Description                  | Location Code and Description        | 2025 Revised Budget                                      | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|  | Land Compensation   | 23010101 - Purchase/Acquisition of Land          | 70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 21511198 - LG Wide                   | 40,000,000.00  | 230,000.00               | 40,000,000.00           |
|  | Electrification   | 23020103 - Construction/Provision of Electricity | 70435 - ELECTRICITY                            | 21511198 - LG Wide                   | 50,000,000.00  | 32,309,000.00            | 50,000,000.00           |
|  | Repair of Electrificity and solar light   | 23020103 - Construction/Provision of Electricity | 70435 - ELECTRICITY                            | 21511198 - LG Wide                   | 0.00   | 0.00                     | 20,000,000.00           |
|  | Construction of gidan Dauda Bridge Dadin kowa   | 23020114 - Construction/Provision of Roads       | 70451 - ROAD TRANSPORT                         | 21511198 - LG Wide                   | 0.00   | 0.00                     | 50,000,000.00           |
|  | Construction of Road from 1. Deba through Wajari, Kwali and Abulbula 2. Zambuk to Sabon Gari 3. Kurjale to Pata 4. Difa to Kalagari | 23020114 - Construction/Provision of Roads       | 70451 - ROAD TRANSPORT                         | 21511198 - LG Wide                   | 400,000,000.00   | 346,454,414.00           | 400,000,000.00          |
|  | Construction of Roads   | 23020114 - Construction/Provision of Roads       | 70451 - ROAD TRANSPORT                         | 21511198 - LG Wide                   | 200,000,000.00   | 262,400,739.00           | 200,000,000.00          |
|  | Construction of Rural Roads   | 23020114 - Construction/Provision of Roads       | 70451 - ROAD TRANSPORT                         | 21511198 - LG Wide                   | 50,000,000.00  | 0.00                     | 50,000,000.00           |
|  | Contruction of Drainages & Culverts   | 23020114 - Construction/Provision of Roads       | 70451 - ROAD TRANSPORT                         | 21511198 - LG Wide                   | 65,000,000.00  | 3,500,000.00             | 70,000,000.00           |

|  |  |  |  | Yalmatu Deba Local Government        | 2026 Approved Budget MDA Capital Expenditure By Projects |                          |                       |
|--|--|--|--|--------------------------------------|--|--------------------------|-----------------------|
|  | Erosion Control  | 23040102 - Erosion & Flood Control                     | 70561 - ENVIRONMENTAL PROTECTION N.E.C.        | 21511198 - LG Wide                   | 100,000,000.00   | 565,000.00               | 50,000,000.00         |
|  | Provision of Hand Pumps & Solar Boreholes across the (11) Wards                          | 23020105 - Construction/Provision of Water Facilities  | 70631 - WATER SUPPLY                           | 21511198 - LG Wide                   | 190,000,000.00   | 153,961,958.00           | 0.00                  |
|  | Water Recirculation at Deba  | 23020105 - Construction/Provision of Water Facilities  | 70631 - WATER SUPPLY                           | 21511198 - LG Wide                   | 20,000,000.00  | 13,966,631.00            | 0.00                  |
|  | Solar Street Light   | 23020123 - Construction of Traffic Light/Streets Lghts | 70641 - STREET LIGHTING                        | 21511198 - LG Wide                   | 630,000,000.00   | 565,706,652.00           | 300,000,000.00        |
|  | Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funture | 23020101 - Construction/Provision of office Buildings  | 70661 - HOUSING AND COMMUNITY AMENITIES N.E.C. | 21511198 - LG Wide                   | 1,770,000,000.00   | 0.00                     | 2,000,000,000.00      |
| <b>025210400100</b>                      | <b>Water Sanitation and Hygeine (WASH) Department</b>                                    | <b>Economic Code and Description</b>                   | <b>Function Code and Description</b>           | <b>Location Code and Description</b> | <b>135,000,000.00</b>                                    | <b>27,146,620.00</b>     | <b>230,000,000.00</b> |
| Programme Code and Programme Description | Project Description  | Economic Code and Description                          | Function Code and Description                  | Location Code and Description        | 2025 Revised Budget                                      | 2025 Perform Jan to Dec. | 2026 Approved Budget  |
|  | Contribution/Provision of Grave yard at Kwadon, Wajari and Zambuk                        | 23020126 - Construction/Provision of Cemtries          | 70561 - ENVIRONMENTAL PROTECTION N.E.C.        | 21511198 - LG Wide                   | 35,000,000.00  | 27,146,620.00            | 30,000,000.00         |
|  | Purchase of Sanitary Items LG Secretariat  | 23040106 - Enviromental Sanitation                     | 70561 - ENVIRONMENTAL PROTECTION N.E.C.        | 21511198 - LG Wide                   | 50,000,000.00  | 0.00                     | 30,000,000.00         |
|  | Provision of hand pump/ solar borehole   | 23020105 - Construction/Provision of Water Facilities  | 70631 - WATER SUPPLY                           | 21511198 - LG Wide                   | 0.00   | 0.00                     | 100,000,000.00        |
|  | Purchase of Drilling Equipment LG Secretariat  | 23020105 - Construction/Provision of Water Facilities  | 70631 - WATER SUPPLY                           | 21511198 - LG Wide                   | 50,000,000.00  | 0.00                     | 50,000,000.00         |
|  | Water Reticulation at Deba   | 23020105 - Construction/Provision of Water Facilities  | 70631 - WATER SUPPLY                           | 21511198 - LG Wide                   | 0.00   | 0.00                     | 20,000,000.00         |
| <b>051700100100</b>                      | <b>Education and Social Development Department</b>                                       | <b>Economic Code and Description</b>                   | <b>Function Code and Description</b>           | <b>Location Code and Description</b> | <b>162,500,000.00</b>                                    | <b>8,500,000.00</b>      | <b>325,500,000.00</b> |
| Programme Code and Programme Description | Project Description  | Economic Code and Description                          | Function Code and Description                  | Location Code and Description        | 2025 Revised Budget                                      | 2025 Perform Jan to Dec. | 2026 Approved Budget  |
|  | Purchase of Video/Still Camera   | 23010140 - Purchase of ICT Facility                    | 70133 - OTHER GENERAL SERVICES                 | 21511198 - LG Wide                   | 500,000.00   | 0.00                     | 500,000.00            |
|  | Empowerment of Women/PWD   | 23050108 - Other Non Tangible Assets                   | 70621 - COMMUNITY DEVELOPMENT                  | 21511198 - LG Wide                   | 60,000,000.00  | 0.00                     | 75,000,000.00         |
|  | Poverty Alleviation  | 23050108 - Other Non Tangible Assets                   | 70621 - COMMUNITY DEVELOPMENT                  | 21511198 - LG Wide                   | 20,000,000.00  | 0.00                     | 20,000,000.00         |
|  | Provision of Skill Acquisition Center  | 23050108 - Other Non Tangible Assets                   | 70621 - COMMUNITY DEVELOPMENT                  | 21511198 - LG Wide                   | 30,000,000.00  | 0.00                     | 30,000,000.00         |

|   |   |   |   | Yalmatu Deba Local Government        |                            |                                 |                             | 2026 Approved Budget MDA Capital Expenditure By Projects |  |  |
|---|---|---|---|--------------------------------------|----------------------------|---------------------------------|-----------------------------|--|--|--|
|   | Youth Empowerment and Development   | 23050108 - Other Non Tangible Assets                          | 70621 - COMMUNITY DEVELOPMENT                   | 21511198 - LG Wide                   | 30,000,000.00              | 0.00                            | 75,000,000.00               |  |  |  |
|   | Excavation of Earth Dam   | 23020105 - Construction/Provision of Water Facilities         | 70631 - WATER SUPPLY                            | 21511198 - LG Wide                   | 5,000,000.00               | 4,000,000.00                    | 0.00                        |  |  |  |
|   | Construction of Mosque in the Secretariat   | 23020118 - Construction/ Provision of Infrastrature           | 70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES  | 21511198 - LG Wide                   | 10,000,000.00              | 0.00                            | 10,000,000.00               |  |  |  |
|   | Purchase of Games and Sports Material   | 23010126 - Purchase of Sporting/Gamming Equipment             | 70861 - RECREATION, CULTURE AND RELIGION N.E.C. | 21511198 - LG Wide                   | 2,000,000.00               | 0.00                            | 10,000,000.00               |  |  |  |
|   | Purchase of Teaching/Learning Aid Equipment   | 23010124 - Purchase of Teaching/Learning EquipmentS           | 70951 - EDUCATION NOT DEFINABLE BY LEVEL        | 21511198 - LG Wide                   | 5,000,000.00               | 4,500,000.00                    | 5,000,000.00                |  |  |  |
|   | Construction of class rooms at Wuji, Dahirma, Bilahadi and Gwani East   | 23020107 - Construction/Provision of Public Schools           | 70951 - EDUCATION NOT DEFINABLE BY LEVEL        | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 30,000,000.00               |  |  |  |
|   | Construction of town hall at Kwadon   | 23020118 - Construction/ Provision of Infrastrature           | 70951 - EDUCATION NOT DEFINABLE BY LEVEL        | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 20,000,000.00               |  |  |  |
|   | Renovation of model schools in Deba and Ardo Salatu   | 23030106 - Rehabilitation/Repairs - Public Schools            | 70951 - EDUCATION NOT DEFINABLE BY LEVEL        | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 50,000,000.00               |  |  |  |
| <b>051700200100 Education LGEA</b>                |   | <b>Economic Code and Description</b>                          | <b>Function Code and Description</b>            | <b>Location Code and Description</b> | <b>0.00</b>                | <b>0.00</b>                     | <b>20,000,000.00</b>        |  |  |  |
| <b>Programme Code and Programme Description</b>   | <b>Project Description</b>  | <b>Economic Code and Description</b>                          | <b>Function Code and Description</b>            | <b>Location Code and Description</b> | <b>2025 Revised Budget</b> | <b>2025 Perform Jan to Dec.</b> | <b>2026 Approved Budget</b> |  |  |  |
|   | Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ) | 23050102 - Computer Software Acquisition                      | 70912 - PRIMARY EDUCATION                       | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 20,000,000.00               |  |  |  |
| <b>052100100100 Primary Healthcare Department</b> |   | <b>Economic Code and Description</b>                          | <b>Function Code and Description</b>            | <b>Location Code and Description</b> | <b>339,000,000.00</b>      | <b>276,056,520.00</b>           | <b>340,000,000.00</b>       |  |  |  |
| <b>Programme Code and Programme Description</b>   | <b>Project Description</b>  | <b>Economic Code and Description</b>                          | <b>Function Code and Description</b>            | <b>Location Code and Description</b> | <b>2025 Revised Budget</b> | <b>2025 Perform Jan to Dec.</b> | <b>2026 Approved Budget</b> |  |  |  |
|   | Construction of health clinics at wajari Pilam and Dasarín Hayin Maido  | 23020106 - Construction/Provision of Hospitals/Health Centres | 70741 - PUBLIC HEALTH SERVICES                  | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 50,000,000.00               |  |  |  |
|   | Construction of maternity clinics at Yaranduwa 2, maternity Kinafa  | 23020106 - Construction/Provision of Hospitals/Health Centres | 70741 - PUBLIC HEALTH SERVICES                  | 21511198 - LG Wide                   | 0.00                       | 0.00                            | 40,000,000.00               |  |  |  |
|   | Contribution for the upgrade of 82 PHC facilities across the State  | 23020106 - Construction/Provision of Hospitals/Health Centres | 70741 - PUBLIC HEALTH SERVICES                  | 21511198 - LG Wide                   | 139,000,000.00             | 153,955,981.00                  | 100,000,000.00              |  |  |  |

|                                  |   |                                   | Yalmatu Deba Local Government | 2026 Approved Budget MDA Capital Expenditure By Projects |                |                |
|----------------------------------|---|-----------------------------------|-------------------------------|--|----------------|----------------|
| Rehabilitation of Health Clinics | 23030105 -<br>Rehabilitation/Repairs -<br>Hospital/Health Centres | 70741 - PUBLIC<br>HEALTH SERVICES | 21511198 -<br>LG Wide         | 200,000,000.00   | 122,100,539.00 | 150,000,000.00 |

## Yalmatu Deba Local Government 2026 Approved Budget

### Yalmatu Deba Local Government Total Basic Education Expenditure by Functional Classification

| Code  | Function                          | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|-------|-----------------------------------|------------------|--------------------------|----------------------|
|       | Total Basic Education Expenditure | 2,059,000,000.00 | 1,990,256,844.17         | 2,349,600,000.00     |
| 709   | Education                         | 2,059,000,000.00 | 1,990,256,844.17         | 2,349,600,000.00     |
| 7091  | PRE-PRIMARY AND PRIMARY EDUCATION | 1,150,000,000.00 | 1,114,236,491.94         | 1,320,000,000.00     |
| 70912 | PRIMARY EDUCATION                 | 1,150,000,000.00 | 1,114,236,491.94         | 1,320,000,000.00     |
| 7095  | EDUCATION NOT DEFINABLE BY LEVEL  | 5,000,000.00     | 4,500,000.00             | 105,000,000.00       |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL  | 5,000,000.00     | 4,500,000.00             | 105,000,000.00       |
| 7096  | SUBSIDIARY SERVICES TO EDUCATION  | 904,000,000.00   | 871,520,352.23           | 924,600,000.00       |
| 70961 | SUBSIDIARY SERVICES TO EDUCATION  | 904,000,000.00   | 871,520,352.23           | 924,600,000.00       |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Basic Education Expenditure by Programme (Sector, Objective and Programme)

| Code   | Program  | Revised 2025            | 2025 Perform Jan to Dec. | 2026 Approved Budget    |
|--|--|-------------------------|--------------------------|-------------------------|
| <b>Total Basic Education by Programme (Sector, Objectives)</b> |  | <b>2,056,000,000.00</b> | <b>1,990,256,844.17</b>  | <b>2,299,600,000.00</b> |
| <b>05</b>  | <b>Education</b>   | <b>2,056,000,000.00</b> | <b>1,990,256,844.17</b>  | <b>2,299,600,000.00</b> |
| <b>0501</b>  | <b>Effective governance of the education system</b>  | <b>2,051,000,000.00</b> | <b>1,985,756,844.17</b>  | <b>2,194,600,000.00</b> |
| 050101   | Legal, policy, regulations and standards, guidelines and protocols development and reviews | 1,152,000,000.00        | 1,114,236,491.94         | 1,310,000,000.00        |
| 050103   | Education sector coordination mechanisms   | 899,000,000.00          | 871,520,352.23           | 884,600,000.00          |
| <b>0504</b>  | <b>Improved quality of teaching and learning outcomes</b>                                  | <b>5,000,000.00</b>     | <b>4,500,000.00</b>      | <b>5,000,000.00</b>     |
| 050402   | Instructional and learning materials   | 5,000,000.00            | 4,500,000.00             | 5,000,000.00            |
| <b>0505</b>  | <b>Adequate infrastructure at all levels</b>   | <b>0.00</b>             | <b>0.00</b>              | <b>80,000,000.00</b>    |
| 050501   | Schools' infrastructure construction and rehabilitation                                    | 0.00                    | 0.00                     | 80,000,000.00           |
| <b>0506</b>  | <b>Improved education information management system (EIMS)</b>                             | <b>0.00</b>             | <b>0.00</b>              | <b>20,000,000.00</b>    |
| 050601   | ICT equipment, software and expertise  | 0.00                    | 0.00                     | 20,000,000.00           |



## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Primary Health Care by Functional Classification

| Code  | Function               | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|------------------------|------------------|--------------------------|----------------------|
| Total Primary Health Care Expenditure by Function |                        | 1,124,500,000.00 | 843,091,248.69           | 1,164,400,000.00     |
| 707   | Health                 | 1,124,500,000.00 | 843,091,248.69           | 1,164,400,000.00     |
| 7074  | PUBLIC HEALTH SERVICES | 1,124,500,000.00 | 843,091,248.69           | 1,164,400,000.00     |
| 70741   | PUBLIC HEALTH SERVICES | 1,124,500,000.00 | 843,091,248.69           | 1,164,400,000.00     |

## Yalmatu Deba Local Government 2026 Approved Budget

Yalmatu Deba Local Government

### Total Primary Health Care Exp by Programme (Sector, Objective and Programme)

| Code  | Program   | Revised 2025     | 2025 Perform Jan to Dec. | 2026 Approved Budget |
|---|---|------------------|--------------------------|----------------------|
| Total Primary Health Care by Programme (Sector, Objectives) |   | 1,059,500,000.00 | 822,341,248.69           | 1,104,400,000.00     |
| 04  | Health  | 1,059,500,000.00 | 822,341,248.69           | 1,104,400,000.00     |
| 0401  | Effective governance of the health system   | 720,500,000.00   | 546,284,728.69           | 764,400,000.00       |
| 040103  | Health sector coordination mechanisms   | 720,500,000.00   | 546,284,728.69           | 764,400,000.00       |
| 0405  | Provision of adequate and modern health infrastructure for health services delivery | 339,000,000.00   | 276,056,520.00           | 340,000,000.00       |
| 040501  | Functional health facilities  | 339,000,000.00   | 276,056,520.00           | 340,000,000.00       |