

Yalmatu Deba Local Government 2025 Approved Budget Summary

Yalmatu Deba Local Government

Description	Approved 2024	Revised 2024	2024 Perform Jan. to Dec.	2025 Proposed Budget	2025 Approved Budget
Projected Funds Available					
Opening Balance					
Opening Balance	482,843,846.00	482,843,846.00	482,843,846.00	625,467,103.46	625,467,103.46
Total:	482,843,846.00	482,843,846.00	482,843,846.00	625,467,103.46	625,467,103.46
Recurrent Revenue					
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,305,000,000.00	7,005,000,000.00	5,529,996,223.00	8,870,000,000.00	8,870,000,000.00
12 - INDEPENDENT REVENUE	72,000,000.00	81,675,000.00	66,568,107.00	94,822,000.00	94,822,000.00
Total:	4,377,000,000.00	7,086,675,000.00	5,596,564,330.00	8,964,822,000.00	8,964,822,000.00
Projected Funds Available Total:	4,859,843,846.00	7,569,518,846.00	6,079,408,176.00	9,590,289,103.46	9,590,289,103.46
Expenditure					
Recurrent Expenditure					
21 - PERSONNEL COST	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00	3,156,000,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent	3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00	2,609,000,000.00
22 - OTHER RECURRENT COSTS: Debt Service	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00	500,000,000.00
Total:	4,485,508,498.00	5,689,008,498.00	4,257,529,346.00	6,265,000,000.00	6,265,000,000.00
Capital Expenditure					
Administrative	615,000,000.00	805,000,000.00	110,250,345.00	2,060,000,000.00	1,730,000,000.00
Economic	782,000,000.00	1,912,500,000.00	1,239,352,238.00	1,678,000,000.00	2,008,000,000.00
Social	171,000,000.00	221,000,000.00	39,267,321.00	502,500,000.00	502,500,000.00
Total:	1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00	4,240,500,000.00
Expenditure Total:	6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00	10,505,500,000.00
Capital Receipts					
Capital Receipts					
Transfer from CRF to CDF	374,335,348.00	1,880,510,348.00	1,821,878,830.00	3,325,289,103.46	3,325,289,103.46

Yalmatu Deba Local Government2025 Approved Budget Summary					
Description	Approved 2024	Revised 2024	2024 Perform Jan. to Dec.	2025 Proposed Budget	2025 Approved Budget
13 - AID AND GRANTS	40,000,000.00	40,000,000.00	0.00	0.00	0.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,200,000,000.00	1,200,000,000.00	0.00	1,000,000,000.00	1,000,000,000.00
Total:	1,614,335,348.00	3,120,510,348.00	1,821,878,830.00	4,325,289,103.46	4,325,289,103.46
Capital Receipts Total:	1,614,335,348.00	3,120,510,348.00	1,821,878,830.00	4,325,289,103.46	4,325,289,103.46
Balance					
Closing Balance					
Closing Balance	46,335,348.00	182,010,348.00	433,008,926.00	84,789,103.46	84,789,103.46
Total:	46,335,348.00	182,010,348.00	433,008,926.00	84,789,103.46	84,789,103.46
Balance Total:	46,335,348.00	182,010,348.00	433,008,926.00	84,789,103.46	84,789,103.46

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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		8,870,000,000.00	94,822,000.00	8,964,822,000.00	0.00	1,000,000,000.00	1,000,000,000.00	9,964,822,000.00
020000000000	Economic	8,870,000,000.00	94,822,000.00	8,964,822,000.00	1,000,000,000.00	8,964,822,000.00	1,000,000,000.00	9,964,822,000.00
022000000000	Department of Finance and Supply	8,870,000,000.00	94,822,000.00	8,964,822,000.00	1,000,000,000.00	8,964,822,000.00	1,000,000,000.00	9,964,822,000.00
022000100100	Finance and Supply Department	8,870,000,000.00	94,822,000.00	8,964,822,000.00	0.00	1,000,000,000.00	1,000,000,000.00	9,964,822,000.00

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Yalmatu Deba Local Government

Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,156,000,000.00	3,109,000,000.00	6,265,000,000.00	4,240,500,000.00	10,505,500,000.00
010000000000	Administrative	286,000,000.00	780,000,000.00	1,066,000,000.00	0.00	2,796,000,000.00
012500000000	Personnel	286,000,000.00	780,000,000.00	1,066,000,000.00	0.00	2,796,000,000.00
012500100100	Personnel Management Department	286,000,000.00	780,000,000.00	1,066,000,000.00	1,730,000,000.00	2,796,000,000.00
020000000000	Economic	1,478,000,000.00	1,195,000,000.00	2,673,000,000.00	0.00	4,681,000,000.00
021500000000	Department of Agriculture and Natural Resources	151,000,000.00	26,000,000.00	177,000,000.00	0.00	320,000,000.00
021500100100	Agricultural and Natural Resources Department	151,000,000.00	26,000,000.00	177,000,000.00	143,000,000.00	320,000,000.00
022000000000	Department of Finance and Supply	1,134,000,000.00	967,000,000.00	2,101,000,000.00	0.00	2,151,000,000.00
022000100100	Finance and Supply Department	1,134,000,000.00	967,000,000.00	2,101,000,000.00	50,000,000.00	2,151,000,000.00
023400000000	Department of Works and Housing.	87,000,000.00	72,000,000.00	159,000,000.00	0.00	1,874,000,000.00
023400100100	Works, Housing and Transport Department	87,000,000.00	72,000,000.00	159,000,000.00	1,715,000,000.00	1,874,000,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	106,000,000.00	130,000,000.00	236,000,000.00	0.00	336,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	106,000,000.00	130,000,000.00	236,000,000.00	100,000,000.00	336,000,000.00
050000000000	Social	1,392,000,000.00	1,134,000,000.00	2,526,000,000.00	0.00	3,028,500,000.00
051700000000	Department of Education	1,026,000,000.00	855,000,000.00	1,881,000,000.00	0.00	2,040,500,000.00
051700100100	Education and Social Development Department	1,026,000,000.00	855,000,000.00	1,881,000,000.00	159,500,000.00	2,040,500,000.00
052100000000	Department of Health	366,000,000.00	279,000,000.00	645,000,000.00	0.00	988,000,000.00
052100100100	Primary Health Care Department	366,000,000.00	279,000,000.00	645,000,000.00	343,000,000.00	988,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
	Total Revenue	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
020000000000	Economic	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
022000000000	Department of Finance and Supply	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
022000100100	Finance and Supply Department	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
Total Recurrent Revenue		4,377,000,000.00	7,086,675,000.00	5,596,564,330.00	8,964,822,000.00
020000000000	Economic	4,377,000,000.00	7,086,675,000.00	5,596,564,330.00	8,964,822,000.00
022000000000	Department of Finance and Supply	4,377,000,000.00	7,086,675,000.00	5,596,564,330.00	8,964,822,000.00
022000100100	Finance and Supply Department	4,377,000,000.00	7,086,675,000.00	5,596,564,330.00	8,964,822,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
Total Capital Receipts		1,240,000,000.00	1,240,000,000.00	0.00	1,000,000,000.00
020000000000	Economic	1,240,000,000.00	1,240,000,000.00	0.00	1,000,000,000.00
022000000000	Department of Finance and Supply	1,240,000,000.00	1,240,000,000.00	0.00	1,000,000,000.00
022000100100	Finance and Supply Department	1,240,000,000.00	1,240,000,000.00	0.00	1,000,000,000.00

Yalmatu Deba Local Government 2025 Approved
Budget

2025 Approved Budget - Revenue by Economic Classification

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
1	REVENUE	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,305,000,000.00	7,005,000,000.00	5,529,996,223.00	8,870,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,305,000,000.00	7,005,000,000.00	5,529,996,223.00	8,870,000,000.00
110101	STATUTORY ALLOCATION	2,250,000,000.00	1,350,000,000.00	763,083,821.00	1,500,000,000.00
11010101	Statutory Allocation	2,250,000,000.00	1,350,000,000.00	763,083,821.00	1,500,000,000.00
110102	SHARE OF VAT	1,500,000,000.00	3,000,000,000.00	2,754,040,762.00	3,500,000,000.00
11010201	Share of VAT	1,500,000,000.00	3,000,000,000.00	2,754,040,762.00	3,500,000,000.00
110103	OTHER FAAC	555,000,000.00	2,655,000,000.00	2,012,871,640.00	3,870,000,000.00
11010301	Excess Crude /PPT	25,000,000.00	25,000,000.00	0.00	20,000,000.00
11010303	Budget Augmentation	0.00	600,000,000.00	383,124,277.00	800,000,000.00
11010304	Exchange Rate Gain	350,000,000.00	1,850,000,000.00	1,564,057,439.00	2,200,000,000.00
11010308	Stabilization Fund	20,000,000.00	20,000,000.00	0.00	100,000,000.00
11010309	Other Recurrent Receipts	160,000,000.00	160,000,000.00	65,689,924.00	150,000,000.00
11010318	Paris Club Refund	0.00	0.00	0.00	600,000,000.00
12	INDEPENDENT REVENUE	72,000,000.00	81,675,000.00	66,568,107.00	94,822,000.00
1201	TAX REVENUE	10,000.00	10,000.00	5,000.00	10,000.00
120103	OTHER TAXES	10,000.00	10,000.00	5,000.00	10,000.00
12010313	Stamp Duty Tax	10,000.00	10,000.00	5,000.00	10,000.00
1202	NON-TAX REVENUE	71,990,000.00	81,665,000.00	66,563,107.00	94,812,000.00
120201	LICENCES - GENERAL	10,215,100.00	10,260,100.00	8,846,949.00	12,232,000.00
12020107	Boats and Canoe(Small Craft) Licences	11,000.00	16,000.00	9,950.00	15,000.00
12020109	Registration of Voluntary Organisations	160,000.00	160,000.00	121,140.00	150,000.00
12020110	Inland Water-Way Licences	7,000.00	17,000.00	6,895.00	17,000.00
12020111	Bake House Licences	350,000.00	350,000.00	279,790.00	350,000.00
12020113	Brick Making, etc. Licences	350,000.00	350,000.00	252,778.00	400,000.00
12020115	Dane Gun Licences	500,000.00	500,000.00	406,869.00	450,000.00
12020116	Cattle Dealer Licences	550,000.00	550,000.00	450,488.00	650,000.00
12020117	Dried Fish & Meat Licences	305,000.00	315,000.00	239,440.00	500,000.00
12020119	Fishing Permits	200,000.00	200,000.00	154,817.00	350,000.00
12020120	Hawker's Permits	300,000.00	300,000.00	239,338.00	500,000.00
12020121	Hunting Permits	382,100.00	382,100.00	308,815.00	350,000.00
12020122	Produce Buying Licences	550,000.00	550,000.00	369,890.00	1,200,000.00
12020124	Abattoir/Slaughter Licences	950,000.00	950,000.00	888,639.00	1,000,000.00
12020126	Hiring Services	4,500,000.00	4,500,000.00	4,209,135.00	5,000,000.00
12020128	Borehole Drilling Licences	100,000.00	100,000.00	76,900.00	150,000.00
12020130	Cinematograph Licences	300,000.00	300,000.00	232,878.00	350,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Revenue by Economic Classification		
12020137	Trade Permits Licences	400,000.00	400,000.00	314,042.00	400,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	150,000.00	160,000.00	142,995.00	200,000.00
12020160	Animal Health Certificate Licences	150,000.00	160,000.00	142,150.00	200,000.00
120204	FEES - GENERAL	29,000,000.00	29,030,000.00	26,551,966.00	39,230,000.00
12020402	Medical Service Fees/Laboratory Fees	55,000.00	55,000.00	43,758.00	250,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00
12020417	Contractors Registration Fees	100,000.00	100,000.00	99,785.00	1,150,000.00
12020421	MOT Testing, Training, Workshops Inspection Fees	10,000.00	30,000.00	27,633.00	30,000.00
12020422	Indigene Letter	10,000,000.00	10,000,000.00	9,444,623.00	15,000,000.00
12020424	Business/Trade Operating Fees	2,600,000.00	2,600,000.00	2,194,215.00	3,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	250,000.00	250,000.00	248,497.00	250,000.00
12020434	Billboard/Advertisement Fees	70,000.00	80,000.00	59,150.00	150,000.00
12020436	Survey/Planning/Approval Fees	100,000.00	100,000.00	98,500.00	100,000.00
12020443	Proof/Change of Ownership Certificate Fees	4,165,000.00	4,165,000.00	3,516,708.00	4,300,000.00
12020444	Agriculture/Veterinary Service Fees	1,500,000.00	1,500,000.00	1,362,205.00	1,500,000.00
12020447	Timber, Forest and Charcoal Fees	1,000,000.00	1,000,000.00	842,250.00	1,000,000.00
12020466	Right of Occupancy Fees	3,000,000.00	3,000,000.00	2,532,283.00	3,500,000.00
12020492	Other Fees	1,000,000.00	1,000,000.00	940,326.00	1,500,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	150,000.00	150,000.00	142,033.00	500,000.00
120206	SALES - GENERAL	350,000.00	350,000.00	700,000.00	600,000.00
12020605	Sales of Vaccines	100,000.00	100,000.00	100,000.00	200,000.00
12020609	Sales of Farm Produce	100,000.00	100,000.00	0.00	100,000.00
12020610	Proceeds From Sales of Goods By Public Autions	100,000.00	100,000.00	100,000.00	200,000.00
12020612	Proceeds From Sales of Drugs and Medications	50,000.00	50,000.00	500,000.00	100,000.00
120207	EARNINGS -GENERAL	12,000,000.00	12,000,000.00	11,630,542.00	14,750,000.00
12020702	Earnings From Labouratory Services	250,000.00	250,000.00	209,699.00	250,000.00
12020703	Earnings From Hire of Plants and Equipments	550,000.00	550,000.00	565,483.00	500,000.00
12020707	Earnings From Medical Services	1,000,000.00	1,000,000.00	943,327.00	1,000,000.00
12020708	Earnings From Agricultural Produce	2,200,000.00	2,200,000.00	2,157,240.00	3,000,000.00
12020722	Earnings From Commercial Activities	8,000,000.00	8,000,000.00	7,754,793.00	10,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,500,000.00	5,100,000.00	1,979,750.00	4,000,000.00
12020801	Rent on Govt. Quaters	2,000,000.00	4,000,000.00	1,979,750.00	3,000,000.00
12020803	Rent on Govt.Buildings	500,000.00	1,100,000.00	0.00	1,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	17,924,900.00	24,924,900.00	16,853,900.00	24,000,000.00
12020901	Rent on Government Land	500,000.00	1,000,000.00	546,542.00	1,000,000.00
12020904	Rents on Plots and Sites Services Program	2,700,000.00	4,200,000.00	2,846,286.00	5,000,000.00
12020905	Lease Rental	8,224,900.00	13,224,900.00	12,820,509.00	13,000,000.00
12020908	Tenament Rates	6,500,000.00	6,500,000.00	640,563.00	5,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Revenue by Economic Classification		
13	AID AND GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
1302	GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
130202	FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
13020201	CURRENT FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,200,000,000.00	1,200,000,000.00	0.00	1,000,000,000.00
1402	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
14020103	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	0.00	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00

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Yalmatu Deba Local Government

2025 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Original Budget	2024 Revised Budget	Jan to Dec. 2024	2025 Approved Budget
Total Capital Receipts				1,240,000,000.00	1,240,000,000.00	0.00	1,000,000,000.00
Foreign Grant	022000100100-Finance and Supply Department	13020201-CURRENT FOREIGN GRANTS	08126-MULTI-DONOR BUDGET SUPPORT	40,000,000.00	40,000,000.00	0.00	0.00
Receive of share of state IGF	022000100100-Finance and Supply Department	14020103-Receipt of Share of State IGR	08302-DONATION BY STATE GOVERNMENTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
Domestic Loan/Borrowing from Financial list	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00

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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	8,964,822,000.00	1,000,000,000.00	9,964,822,000.00	3,156,000,000.00	2,609,000,000.00	500,000,000.00	4,240,500,000.00	10,505,500,000.00
01	FEDERATION ACCOUNT	8,870,000,000.00	0.00	8,870,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	8,870,000,000.00	0.00	8,870,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	8,870,000,000.00	0.00	8,870,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	94,822,000.00	0.00	94,822,000.00	3,156,000,000.00	2,609,000,000.00	500,000,000.00	0.00	6,265,000,000.00
02101	MAIN ENVELOP	94,822,000.00	0.00	94,822,000.00	3,156,000,000.00	2,609,000,000.00	500,000,000.00	0.00	6,265,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	94,822,000.00	0.00	94,822,000.00	3,156,000,000.00	2,609,000,000.00	500,000,000.00	0.00	6,265,000,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	800,000,000.00	800,000,000.00	0.00	0.00	0.00	4,240,500,000.00	4,240,500,000.00
03101	CDF MAIN	0.00	800,000,000.00	800,000,000.00	0.00	0.00	0.00	4,240,500,000.00	4,240,500,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	800,000,000.00	800,000,000.00	0.00	0.00	0.00	4,240,500,000.00	4,240,500,000.00
08	AIDS AND GRANTS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
08126	MULTILATERAL AIDS AND GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08126	MULTI-DONOR BUDGET SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08302	LOCAL AIDS AND GRANTS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
08302	DONATION BY STATE GOVERNMENTS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00

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Yalmatu Deba Local Government

Total Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Expenditure	6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
010000000000	Administrative	1,480,045,312.00	1,875,045,312.00	806,020,829.00	2,796,000,000.00
012500000000	Personnel	1,480,045,312.00	1,875,045,312.00	806,020,829.00	2,796,000,000.00
012500100100	Personnel Management Department	1,480,045,312.00	1,875,045,312.00	806,020,829.00	2,796,000,000.00
020000000000	Economic	2,439,020,190.00	4,035,020,190.00	2,755,204,215.00	4,681,000,000.00
021500000000	Department of Agriculture and Natural Resources	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
021500100100	Agricultural and Natural Resources Department	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
022000000000	Department of Finance and Supply	1,368,380,000.00	1,764,880,000.00	1,163,927,733.00	2,151,000,000.00
022000100100	Finance and Supply Department	1,368,380,000.00	1,764,880,000.00	1,163,927,733.00	2,151,000,000.00
023400000000	Department of Works and Housing.	716,500,000.00	1,790,500,000.00	1,399,869,439.00	1,874,000,000.00
023400100100	Works, Housing and Transport Department	716,500,000.00	1,790,500,000.00	1,399,869,439.00	1,874,000,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	0.00	0.00	0.00	336,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	0.00	0.00	0.00	336,000,000.00
050000000000	Social	2,134,442,996.00	2,717,442,996.00	2,085,174,206.00	3,028,500,000.00
051700000000	Department of Education	1,503,451,208.00	1,964,451,208.00	1,586,364,111.00	2,040,500,000.00
051700100100	Education and Social Development Department	1,503,451,208.00	1,964,451,208.00	1,586,364,111.00	2,040,500,000.00
052100000000	Department of Health	630,991,788.00	752,991,788.00	498,810,095.00	988,000,000.00
052100100100	Primary Health Care Department	630,991,788.00	752,991,788.00	498,810,095.00	988,000,000.00

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Yalmatu Deba Local Government

Personnel Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel Expenditure		1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
010000000000	Administrative	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
012500000000	Personnel	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
012500100100	Personnel Management Department	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
020000000000	Economic	330,717,933.00	500,717,933.00	424,628,483.00	1,478,000,000.00
021500000000	Department of Agriculture and Natural Resources	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
021500100100	Agricultural and Natural Resources Department	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
022000000000	Department of Finance and Supply	119,577,743.00	174,577,743.00	157,425,825.00	1,134,000,000.00
022000100100	Finance and Supply Department	119,577,743.00	174,577,743.00	157,425,825.00	1,134,000,000.00
023400000000	Department of Works and Housing.	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
023400100100	Works, Housing and Transport Department	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
025200000000	Department of Water Sanitation and Hygiene (WASH)	0.00	0.00	0.00	106,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	0.00	0.00	0.00	106,000,000.00
050000000000	Social	474,477,180.00	624,477,180.00	506,270,022.00	1,392,000,000.00
051700000000	Department of Education	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
051700100100	Education and Social Development Department	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
052100000000	Department of Health	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
052100100100	Primary Health Care Department	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00

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Yalmatu Deba Local Government

Other Non-Debt Recurrent Expenditure by Administrative Class

Admin Code	Desctiption	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
010000000000	Administrative	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
012500000000	Personnel	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
012500100100	Personnel Management Department	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
020000000000	Economic	1,064,302,257.00	1,359,802,257.00	996,087,977.00	695,000,000.00
021500000000	Department of Agricultureand Natural Resources	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
021500100100	Agricultural and Natural Resources Department	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
022000000000	Department of Finance and Supply	931,802,257.00	1,172,802,257.00	906,866,391.00	467,000,000.00
022000100100	Finance and Supply Department	931,802,257.00	1,172,802,257.00	906,866,391.00	467,000,000.00
023400000000	Department of Works and Housing.	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
023400100100	Works, Housing and Transport Department	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	0.00	0.00	0.00	130,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	0.00	0.00	0.00	130,000,000.00
050000000000	Social	1,488,965,816.00	1,871,965,816.00	1,539,636,863.00	1,134,000,000.00
051700000000	Department of Education	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
051700100100	Education and Social Development Department	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
052100000000	Department of Health	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
052100100100	Primary Health Care Department	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00

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Yalmatu Deba Local Government

Debt Service Expenditure by Administrative Classification

Admin Code	Desctiption	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Debt Service Expenditure		262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
020000000000	Economic	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
022000000000	Department of Finance and Supply	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
022000100100	Finance and Supply Department	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Capital Expenditure		1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
010000000000	Administrative	615,000,000.00	805,000,000.00	110,250,345.00	1,730,000,000.00
012500000000	Personnel	615,000,000.00	805,000,000.00	110,250,345.00	1,730,000,000.00
012500100100	Personnel Management Department	615,000,000.00	805,000,000.00	110,250,345.00	1,730,000,000.00
020000000000	Economic	782,000,000.00	1,912,500,000.00	1,239,352,238.00	2,008,000,000.00
021500000000	Department of Agriculture and Natural Resources	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
021500100100	Agricultural and Natural Resources Department	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
022000000000	Department of Finance and Supply	55,000,000.00	155,500,000.00	4,500,000.00	50,000,000.00
022000100100	Finance and Supply Department	55,000,000.00	155,500,000.00	4,500,000.00	50,000,000.00
023400000000	Department of Works and Housing.	600,000,000.00	1,580,000,000.00	1,212,052,238.00	1,715,000,000.00
023400100100	Works, Housing and Transport Department	600,000,000.00	1,580,000,000.00	1,212,052,238.00	1,715,000,000.00
025200000000	Department of Water Sanitation and Hygiene (WASH)	0.00	0.00	0.00	100,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	0.00	0.00	0.00	100,000,000.00
050000000000	Social	171,000,000.00	221,000,000.00	39,267,321.00	502,500,000.00
051700000000	Department of Education	91,000,000.00	101,000,000.00	24,000,000.00	159,500,000.00
051700100100	Education and Social Development Department	91,000,000.00	101,000,000.00	24,000,000.00	159,500,000.00
052100000000	Department of Health	80,000,000.00	120,000,000.00	15,267,321.00	343,000,000.00
052100100100	Primary Health Care Department	80,000,000.00	120,000,000.00	15,267,321.00	343,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

2025 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
21	PERSONNEL COST	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
2101	SALARY	975,240,425.00	1,355,240,425.00	1,096,793,016.00	1,690,000,000.00
210101	SALARIES AND WAGES	975,240,425.00	1,355,240,425.00	1,096,793,016.00	1,690,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	799,000,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	42,943,049.00	42,943,049.00	27,382,273.00	41,000,000.00
21010104	Consolidated Salaries	932,297,376.00	1,312,297,376.00	1,069,410,743.00	0.00
21010105	LEA Consolidated Salaries	0.00	0.00	0.00	850,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,000,000.00	6,000,000.00	1,470,000.00	431,000,000.00
210201	ALLOWANCES	6,000,000.00	6,000,000.00	1,470,000.00	431,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	54,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	35,300,000.00
21020109	Utility Allowance	0.00	0.00	0.00	28,200,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	29,200,000.00
21020111	Leave Allowance	0.00	0.00	0.00	41,300,000.00
21020113	Personal Assistance Allowance	0.00	0.00	0.00	80,000,000.00
21020115	Hazard Allowance	0.00	0.00	0.00	2,000,000.00
21020117	Other Allowances	6,000,000.00	6,000,000.00	1,470,000.00	161,000,000.00
2103	SOCIAL BENEFITS	32,000,000.00	32,000,000.00	27,666,612.00	1,035,000,000.00
210301	SOCIAL BENEFITS	32,000,000.00	32,000,000.00	27,666,612.00	1,035,000,000.00
21030102	Pension CRFC	0.00	0.00	0.00	1,000,000,000.00
21030105	Severance Gratuity	32,000,000.00	32,000,000.00	27,666,612.00	35,000,000.00
22	OTHER RECURRENT COSTS	3,472,268,073.00	4,295,768,073.00	3,131,599,718.00	3,109,000,000.00
2202	OVERHEAD COST	1,027,750,000.00	1,441,250,000.00	867,579,265.00	1,626,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	66,000,000.00	153,000,000.00	85,060,535.00	178,000,000.00
22020101	Local Travel and Transport - Training	34,000,000.00	111,000,000.00	83,637,535.00	82,000,000.00
22020102	Local Travel and Transport - Others	32,000,000.00	42,000,000.00	1,423,000.00	46,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	0.00	50,000,000.00
220202	UTILITIES - GENERAL	1,000,000.00	3,000,000.00	1,164,000.00	3,000,000.00
22020201	Electricity Charges	1,000,000.00	3,000,000.00	1,164,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	166,500,000.00	284,500,000.00	122,067,063.00	185,000,000.00
22020301	Office Stationaries/Computer Consumables	11,500,000.00	21,500,000.00	8,207,818.00	15,000,000.00
22020305	Printing of Non security Documents	16,000,000.00	46,000,000.00	29,499,045.00	40,000,000.00
22020306	Printing of Security Documents	3,000,000.00	18,000,000.00	7,350,000.00	15,000,000.00
22020307	Drugs & Medical Supplies	40,000,000.00	65,000,000.00	33,829,000.00	27,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Expenditure by Economic Classification		
22020311	Food Stuff/Catering Materials Supplies	20,000,000.00	20,000,000.00	5,710,000.00	15,000,000.00
22020313	Accessories/Materials/Supplies General	54,000,000.00	62,000,000.00	14,429,200.00	30,000,000.00
22020314	Printing/Publications General	2,000,000.00	32,000,000.00	14,032,000.00	20,000,000.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	20,000,000.00	9,010,000.00	23,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	63,000,000.00	128,000,000.00	84,831,568.00	172,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	11,000,000.00	5,905,000.00	11,000,000.00
22020402	Maintenance of Office Funiture	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	15,000,000.00	0.00	10,000,000.00
22020406	Other Maintenance Services	20,000,000.00	30,000,000.00	19,014,568.00	40,000,000.00
22020412	Maintenance of Markets/Public Places	6,000,000.00	21,000,000.00	13,050,000.00	20,000,000.00
22020413	Minor Road Maintenance	20,000,000.00	30,000,000.00	29,741,000.00	20,000,000.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	20,000,000.00	16,121,000.00	20,000,000.00
22020415	Maintenance of Boreholes	0.00	0.00	0.00	50,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000,000.00
22020501	Local Training	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	325,250,000.00	325,250,000.00	243,606,974.00	355,500,000.00
22020601	Security Services	286,000,000.00	286,000,000.00	219,718,974.00	300,000,000.00
22020603	Residential Rent	15,000,000.00	15,000,000.00	9,088,000.00	20,000,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	6,000,000.00	3,510,000.00	10,000,000.00
22020614	Other Services General	5,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00
22020621	Youth Programmes	1,000,000.00	1,000,000.00	600,000.00	1,000,000.00
22020627	Inspection Visits	0.00	0.00	0.00	10,000,000.00
22020646	Audit Fees and Expenses	10,000,000.00	10,000,000.00	5,220,000.00	9,000,000.00
22020652	Rescue Services	250,000.00	250,000.00	120,000.00	500,000.00
22020657	Celebration of Workers & Other Days	2,000,000.00	2,000,000.00	350,000.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	99,000,000.00	99,000,000.00	9,267,400.00	27,500,000.00
22020709	Consultancy Services	85,000,000.00	85,000,000.00	0.00	10,000,000.00
22020712	Other Consultancy Services	14,000,000.00	14,000,000.00	9,267,400.00	17,500,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	5,000,000.00	1,727,087.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	5,000,000.00	1,727,087.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	302,000,000.00	443,500,000.00	319,854,638.00	650,000,000.00
22021001	Entertainment & Hospitality	100,000,000.00	135,000,000.00	92,080,727.00	100,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	60,000,000.00	44,693,364.00	60,000,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	15,000,000.00	10,847,800.00	15,000,000.00
22021004	Medical Expenses Locally and Internationally	10,000,000.00	10,000,000.00	5,800,000.00	10,000,000.00
22021007	Welfare Packages	30,000,000.00	80,000,000.00	68,000,000.00	100,000,000.00
22021009	Sporting Services	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021014	Annual Budget Expenses and Administration	20,000,000.00	20,000,000.00	9,511,000.00	50,000,000.00
22021023	Contingencies	0.00	0.00	0.00	10,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Expenditure by Economic Classification		
22021030	WASH Activities	0.00	0.00	0.00	10,000,000.00
22021036	Religious Intervention	35,000,000.00	35,000,000.00	34,200,000.00	40,000,000.00
22021038	Other Miscellaneous	41,000,000.00	87,500,000.00	54,721,747.00	109,000,000.00
22021045	Casual Workers Teachers	0.00	0.00	0.00	40,000,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	0.00	0.00	40,000,000.00
22021047	Casual Worker Health	0.00	0.00	0.00	65,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,169,518,073.00	2,579,518,073.00	2,162,884,936.00	921,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,149,518,073.00	2,559,518,073.00	2,152,884,936.00	901,000,000.00
22040103	Grant To Local Governments - Current	5,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00
22040104	Grant To Local Governments Capital	10,000,000.00	10,000,000.00	8,061,545.00	10,000,000.00
22040110	Contribution to Higher Institutions	1,204,215,816.00	1,504,215,816.00	1,287,972,950.00	600,000,000.00
22040111	Contribution to LGA Pension Board	647,302,257.00	747,302,257.00	669,406,219.00	0.00
22040112	Contribution to Gombe Health Equity Fund	100,000,000.00	100,000,000.00	74,206,113.00	101,000,000.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	10,000,000.00	5,541,372.00	10,000,000.00
22040116	Contribution to Auditor General to Local Government	50,000,000.00	50,000,000.00	32,215,454.00	50,000,000.00
22040117	Contribution to Traditional Councils	80,000,000.00	80,000,000.00	33,400,000.00	75,000,000.00
22040118	Contributions for Ministry for LGA Bureau	28,000,000.00	38,000,000.00	32,831,283.00	35,000,000.00
22040120	Contibution to Primary Health Care	15,000,000.00	15,000,000.00	8,250,000.00	15,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00
22040202	Grant to other Organisations	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00
2205	SUBSIDIES GENERAL	13,000,000.00	13,000,000.00	6,000,000.00	62,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	13,000,000.00	13,000,000.00	6,000,000.00	62,000,000.00
22050102	Meal Subsidy to Government Schools	2,000,000.00	2,000,000.00	0.00	2,000,000.00
22050103	Health Subsidies	11,000,000.00	11,000,000.00	6,000,000.00	10,000,000.00
22050104	Education Subsidy	0.00	0.00	0.00	50,000,000.00
2206	PUBLIC DEBT CHARGES	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
220604	DOMESTIC PRINCIPAL	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
23	CAPITAL EXPENDITURE	1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
2301	FIXED ASSETS PURCHASED	381,000,000.00	401,000,000.00	34,375,230.00	532,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	381,000,000.00	401,000,000.00	34,375,230.00	532,500,000.00
23010101	Purchase/Acquisition of Land	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
23010105	Purchase of Motor Vehicles	320,000,000.00	320,000,000.00	0.00	425,000,000.00
23010108	Purchase of Buses	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	20,000,000.00	9,500,000.00	5,000,000.00
23010124	Purchase of Teaching/Learning Equipments	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
23010126	Purchase of Sporting/Gamming Equipment	5,000,000.00	5,000,000.00	0.00	2,000,000.00
23010127	Purchase Agricultural Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Expenditure by Economic Classification		
23010140	Purchase of ICT Facility	1,000,000.00	1,000,000.00	0.00	500,000.00
23010141	Purchase of Water Supply Equipment/Facilities	0.00	0.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	950,000,000.00	2,200,000,000.00	1,313,777,353.00	3,093,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	950,000,000.00	2,200,000,000.00	1,313,777,353.00	3,093,000,000.00
23020101	Construction/Provision of office Buildings	30,000,000.00	30,000,000.00	0.00	600,000,000.00
23020102	Construction/Provision of Resdential Buildings	195,000,000.00	345,000,000.00	91,250,345.00	475,000,000.00
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
23020104	Construction/Provision of Housing	0.00	0.00	0.00	225,000,000.00
23020105	Construction/Provision of Water Facilities	85,000,000.00	105,000,000.00	8,846,154.00	132,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	0.00	0.00	0.00	88,000,000.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	70,000,000.00	21,500,000.00	103,000,000.00
23020114	Construction/Provision of Roads	90,000,000.00	90,000,000.00	49,644,154.00	1,050,000,000.00
23020116	Construction/ Provision of Water Ways	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
23020118	Construction/ Provision of Infrastrature	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
23020124	Construction of Markets/Parks	130,000,000.00	230,000,000.00	0.00	60,000,000.00
23020126	Construction/Provision of Cemetries	30,000,000.00	30,000,000.00	0.00	5,000,000.00
2303	REHABILITATION / REPAIRS	100,000,000.00	180,000,000.00	24,767,321.00	250,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00	180,000,000.00	24,767,321.00	250,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	90,000,000.00	9,500,000.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	70,000,000.00	150,000.00	200,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	70,000,000.00	150,000.00	200,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
23040106	Enviromental Sanitation	0.00	0.00	0.00	50,000,000.00
2305	OTHER CAPITAL PROJECTS	87,000,000.00	87,500,000.00	15,800,000.00	165,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	87,000,000.00	87,500,000.00	15,800,000.00	165,000,000.00
23050102	Computer Software Acquisition	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
23050108	Other Non Tangible Assets	0.00	0.00	0.00	60,000,000.00
23050111	Agricultural Inputs	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
23050113	Investment	60,000,000.00	60,000,000.00	10,000,000.00	80,000,000.00

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Yalmatu Deba Local Government

Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Expenditure	6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
701	General Public Service	1,977,123,055.00	2,418,623,055.00	1,209,291,998.00	4,147,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	724,077,743.00	920,077,743.00	394,885,997.00	2,026,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	320,000,000.00	320,000,000.00	0.00	425,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	404,077,743.00	600,077,743.00	394,885,997.00	1,601,000,000.00
7013	GENERAL SERVICES	991,045,312.00	1,236,545,312.00	719,270,484.00	1,621,500,000.00
70131	GENERAL PERSONNEL SERVICES	945,045,312.00	1,190,045,312.00	705,270,484.00	1,596,000,000.00
70133	OTHER GENERAL SERVICES	46,000,000.00	46,500,000.00	14,000,000.00	25,500,000.00
7017	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
704	Economic Affairs	720,640,190.00	1,080,140,190.00	516,975,753.00	1,714,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	50,000,000.00	170,000,000.00	19,875,230.00	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	50,000,000.00	170,000,000.00	19,875,230.00	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
70421	AGRICULTURE	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
7043	FUEL AND ENERGY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
70435	ELECTRICITY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
7045	TRANSPORT	266,500,000.00	380,500,000.00	302,189,355.00	1,274,000,000.00
70451	ROAD TRANSPORT	266,500,000.00	380,500,000.00	302,189,355.00	1,274,000,000.00
705	Environmental Protection	80,000,000.00	100,000,000.00	150,000.00	441,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	236,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	236,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	100,000,000.00	150,000.00	205,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	100,000,000.00	150,000.00	205,000,000.00
706	Housing and Community Amenities	395,000,000.00	1,315,000,000.00	1,084,150,729.00	552,000,000.00
7062	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
7063	WATER SUPPLY	85,000,000.00	105,000,000.00	8,846,154.00	182,000,000.00
70631	WATER SUPPLY	85,000,000.00	105,000,000.00	8,846,154.00	182,000,000.00
7064	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
70641	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
707	Health	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
7074	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
70741	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Total Expenditure by Functional Classification		
Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
708	Recreation, Culture and Religion	185,000,000.00	345,000,000.00	100,250,345.00	432,000,000.00
7082	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
70821	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
709	Education	1,422,451,208.00	1,873,451,208.00	1,567,364,111.00	1,886,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
710	Social Protection	672,302,257.00	772,302,257.00	669,406,219.00	350,000,000.00
7102	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00
71021	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00
7106	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00
71061	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00

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Yalmatu Deba Local Government

Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Personnel Expenditure	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
701	General Public Service	327,623,055.00	442,623,055.00	352,456,948.00	1,420,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	119,577,743.00	174,577,743.00	157,425,825.00	1,134,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	119,577,743.00	174,577,743.00	157,425,825.00	1,134,000,000.00
7013	GENERAL SERVICES	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
70131	GENERAL PERSONNEL SERVICES	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
704	Economic Affairs	211,140,190.00	326,140,190.00	267,202,658.00	238,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
70421	AGRICULTURE	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
7045	TRANSPORT	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
70451	ROAD TRANSPORT	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
705	Environmental Protection	0.00	0.00	0.00	106,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	106,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	106,000,000.00
707	Health	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
7074	PUBLIC HEALTH SERVICES	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
70741	PUBLIC HEALTH SERVICES	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
709	Education	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	131,485,392.00	221,485,392.00	157,633,361.00	176,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	131,485,392.00	221,485,392.00	157,633,361.00	176,000,000.00

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Yalmatu Deba Local Government

Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
701	General Public Service	941,500,000.00	1,227,500,000.00	738,199,533.00	1,247,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	284,500,000.00	425,500,000.00	237,460,172.00	467,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	284,500,000.00	425,500,000.00	237,460,172.00	467,000,000.00
7013	GENERAL SERVICES	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
70131	GENERAL PERSONNEL SERVICES	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
704	Economic Affairs	132,500,000.00	187,000,000.00	89,221,586.00	98,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
70421	AGRICULTURE	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
7045	TRANSPORT	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
70451	ROAD TRANSPORT	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
705	Environmental Protection	0.00	0.00	0.00	130,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	130,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	130,000,000.00
707	Health	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
7074	PUBLIC HEALTH SERVICES	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
70741	PUBLIC HEALTH SERVICES	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
709	Education	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
710	Social Protection	647,302,257.00	747,302,257.00	669,406,219.00	0.00
7102	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00
71021	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00

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Yalmatu Deba Local Government

Debt Service Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Debt Service Expenditure	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
701	General Public Service	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00

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Yalmatu Deba Local Government

Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
701	General Public Service	446,000,000.00	486,500,000.00	23,500,000.00	980,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	320,000,000.00	320,000,000.00	0.00	425,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	320,000,000.00	320,000,000.00	0.00	425,000,000.00
7013	GENERAL SERVICES	126,000,000.00	166,500,000.00	23,500,000.00	555,500,000.00
70131	GENERAL PERSONNEL SERVICES	80,000,000.00	120,000,000.00	9,500,000.00	530,000,000.00
70133	OTHER GENERAL SERVICES	46,000,000.00	46,500,000.00	14,000,000.00	25,500,000.00
704	Economic Affairs	377,000,000.00	567,000,000.00	160,551,509.00	1,378,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	50,000,000.00	170,000,000.00	19,875,230.00	70,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	50,000,000.00	170,000,000.00	19,875,230.00	70,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
70421	AGRICULTURE	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
7043	FUEL AND ENERGY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
70435	ELECTRICITY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
7045	TRANSPORT	150,000,000.00	170,000,000.00	114,372,154.00	1,115,000,000.00
70451	ROAD TRANSPORT	150,000,000.00	170,000,000.00	114,372,154.00	1,115,000,000.00
705	Environmental Protection	80,000,000.00	100,000,000.00	150,000.00	205,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	100,000,000.00	150,000.00	205,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	100,000,000.00	150,000.00	205,000,000.00
706	Housing and Community Amenities	395,000,000.00	1,315,000,000.00	1,084,150,729.00	552,000,000.00
7062	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
7063	WATER SUPPLY	85,000,000.00	105,000,000.00	8,846,154.00	182,000,000.00
70631	WATER SUPPLY	85,000,000.00	105,000,000.00	8,846,154.00	182,000,000.00
7064	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
70641	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
707	Health	50,000,000.00	90,000,000.00	15,267,321.00	338,000,000.00
7074	PUBLIC HEALTH SERVICES	50,000,000.00	90,000,000.00	15,267,321.00	338,000,000.00
70741	PUBLIC HEALTH SERVICES	50,000,000.00	90,000,000.00	15,267,321.00	338,000,000.00
708	Recreation, Culture and Religion	185,000,000.00	345,000,000.00	100,250,345.00	432,000,000.00
7082	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
70821	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Capital Expenditure by Functional Classification		
Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
7086	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
709	Education	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
710	Social Protection	25,000,000.00	25,000,000.00	0.00	350,000,000.00
7106	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00
71061	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Total Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Expenditure		6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
21511100	Yamaltu Deba	6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
21511110	Yamaltu West	581,000,000.00	841,000,000.00	160,286,705.00	1,620,500,000.00
21511111	Zambuk/Kwali	380,000,000.00	380,000,000.00	49,644,154.00	832,000,000.00
21511112	Kwadan/Liji/Kurba	151,000,000.00	411,000,000.00	110,642,551.00	328,500,000.00
21511113	Lubo/Difa/Kinafa	50,000,000.00	50,000,000.00	0.00	460,000,000.00
21511120	Yamaltu East	537,000,000.00	1,477,000,000.00	1,136,482,575.00	2,043,000,000.00
21511121	Hinna	10,000,000.00	10,000,000.00	5,000,000.00	718,000,000.00
21511122	Gwani/Shinga/Wade	125,000,000.00	145,000,000.00	150,000.00	385,000,000.00
21511123	Jagali North	120,000,000.00	140,000,000.00	64,728,000.00	605,000,000.00
21511124	Jagali South	282,000,000.00	1,182,000,000.00	1,066,604,575.00	335,000,000.00
21511130	Deba	4,935,508,498.00	6,309,508,498.00	4,349,629,970.00	6,842,000,000.00
21511131	Lano/Kuri/Laban	175,000,000.00	215,500,000.00	14,123,000.00	207,000,000.00
21511132	Deba	4,560,508,498.00	5,784,008,498.00	4,276,752,500.00	6,475,000,000.00
21511133	Kanawa/Wajari	200,000,000.00	310,000,000.00	58,754,470.00	160,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Personnel Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel Expenditure By Location		1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
21511100	Yamaltu Deba	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
21511130	Deba	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
21511132	Deba	1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non Debt Expenditure		3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
21511100	Yamaltu Deba	3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
21511130	Deba	3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
21511132	Deba	3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Debt Service Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Debt Service Expenditure	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
21511100	Yamaltu Deba	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
21511130	Deba	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
21511132	Deba	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government Capital Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Cpaital Expenditure By Location		1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
21511100	Yamaltu Deba	1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
21511110	Yamaltu West	581,000,000.00	841,000,000.00	160,286,705.00	1,620,500,000.00
21511111	Zambuk/Kwali	380,000,000.00	380,000,000.00	49,644,154.00	832,000,000.00
21511112	Kwadan/Liji/Kurba	151,000,000.00	411,000,000.00	110,642,551.00	328,500,000.00
21511113	Lubo/Difa/Kinafa	50,000,000.00	50,000,000.00	0.00	460,000,000.00
21511120	Yamaltu East	537,000,000.00	1,477,000,000.00	1,136,482,575.00	2,043,000,000.00
21511121	Hinna	10,000,000.00	10,000,000.00	5,000,000.00	718,000,000.00
21511122	Gwani/Shinga/Wade	125,000,000.00	145,000,000.00	150,000.00	385,000,000.00
21511123	Jagali North	120,000,000.00	140,000,000.00	64,728,000.00	605,000,000.00
21511124	Jagali South	282,000,000.00	1,182,000,000.00	1,066,604,575.00	335,000,000.00
21511130	Deba	450,000,000.00	620,500,000.00	92,100,624.00	577,000,000.00
21511131	Lano/Kuri/Laban	175,000,000.00	215,500,000.00	14,123,000.00	207,000,000.00
21511132	Deba	75,000,000.00	95,000,000.00	19,223,154.00	210,000,000.00
21511133	Kanawa/Wajari	200,000,000.00	310,000,000.00	58,754,470.00	160,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
01	Agriculture	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
0101	Effective governance of the Agriculture Sector	227,140,190.00	302,640,190.00	168,607,043.00	177,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	227,140,190.00	302,640,190.00	168,607,043.00	177,000,000.00
0102	Development of the livestock value chain	60,000,000.00	60,000,000.00	0.00	20,000,000.00
010202	Meat processing and marketing	50,000,000.00	50,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	10,000,000.00	10,000,000.00	0.00	0.00
0103	Enhancement of food production and productivity	7,000,000.00	57,000,000.00	22,800,000.00	8,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	5,000,000.00	55,000,000.00	21,500,000.00	3,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	5,000,000.00	5,000,000.00	0.00	0.00
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	5,000,000.00	5,000,000.00	0.00	0.00
0107	Promotion of enabling environment for increased agricultural development	55,000,000.00	55,000,000.00	0.00	115,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	55,000,000.00	55,000,000.00	0.00	115,000,000.00
02	Societal Re-orientation	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
0210	Societal Re-orientation - General	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
021001	Societal Re-orientation - General	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
04	Health	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
0401	Effective governance of the health system	550,991,788.00	632,991,788.00	483,542,774.00	645,000,000.00
040103	Health sector coordination mechanisms	550,991,788.00	632,991,788.00	483,542,774.00	645,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
040501	Functional health facilities	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00
041001	Health Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00
05	Education	1,447,451,208.00	1,898,451,208.00	1,577,364,111.00	1,918,000,000.00
0501	Effective governance of the education system	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,881,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	850,000,000.00
0502	Increase in access, retention, and completion rate at all levels	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
050202	Advocacy and sensitization	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)		
Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
0504	Improved quality of teaching and learning outcomes	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
050402	Instructional and learning materials	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00
051001	Education Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00
06	Housing and Urban Development	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
0610	Housing and Urban Development - General	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
061001	Housing and Urban Development - General	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
09	Environmental Improvement	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
0910	Environmental Improvement - General	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
091001	Environmental Improvement - General	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
10	Water Resources and Rural Development	85,000,000.00	105,000,000.00	8,846,154.00	368,000,000.00
1010	Water Resources and Rural Deve - General	85,000,000.00	105,000,000.00	8,846,154.00	368,000,000.00
101001	Water Resources and Rural Deve - General	85,000,000.00	105,000,000.00	8,846,154.00	368,000,000.00
11	Information Communication and Technology	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
1110	Information Communication and Technology - General	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
111001	Information Communication and Technology - General	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
12	Growing the Private Sector	30,000,000.00	130,000,000.00	0.00	30,000,000.00
1210	Growing the Private Sector - General	30,000,000.00	130,000,000.00	0.00	30,000,000.00
121001	Growing the Private Sector - General	30,000,000.00	130,000,000.00	0.00	30,000,000.00
13	Reform of Government and Governance	2,794,425,312.00	3,485,425,312.00	1,965,448,562.00	4,997,500,000.00
1310	Reform of Government and Governance - General	2,794,425,312.00	3,485,425,312.00	1,965,448,562.00	4,997,500,000.00
131001	Reform of Government and Governance - General	2,794,425,312.00	3,485,425,312.00	1,965,448,562.00	4,997,500,000.00
14	Power	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
1410	Power - General	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
141001	Power - General	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
16	Water	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
1610	Water Ways - General	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
161001	Water Ways - General	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
17	Road	456,500,000.00	1,450,500,000.00	1,302,765,930.00	1,439,000,000.00
1710	Road - General	456,500,000.00	1,450,500,000.00	1,302,765,930.00	1,439,000,000.00
171001	Road - General	456,500,000.00	1,450,500,000.00	1,302,765,930.00	1,439,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel by Programme (Sector, Objectives)		1,013,240,425.00	1,393,240,425.00	1,125,929,628.00	3,156,000,000.00
01	Agriculture	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
0101	Effective governance of the Agriculture Sector	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
04	Health	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
0401	Effective governance of the health system	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
040103	Health sector coordination mechanisms	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
05	Education	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
0501	Effective governance of the education system	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	131,485,392.00	221,485,392.00	157,633,361.00	176,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	850,000,000.00
10	Water Resources and Rural Development	0.00	0.00	0.00	106,000,000.00
1010	Water Resources and Rural Deve - General	0.00	0.00	0.00	106,000,000.00
101001	Water Resources and Rural Deve - General	0.00	0.00	0.00	106,000,000.00
13	Reform of Government and Governance	327,623,055.00	442,623,055.00	352,456,948.00	1,420,000,000.00
1310	Reform of Government and Governance - General	327,623,055.00	442,623,055.00	352,456,948.00	1,420,000,000.00
131001	Reform of Government and Governance - General	327,623,055.00	442,623,055.00	352,456,948.00	1,420,000,000.00
17	Road	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
1710	Road - General	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
171001	Road - General	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00

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Yalmatu Deba Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Other Non-Debt Recurrent by Programme (Sector, Objectives)		3,210,268,073.00	4,033,768,073.00	3,036,464,201.00	2,609,000,000.00
01	Agriculture	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
0101	Effective governance of the Agriculture Sector	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
04	Health	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
0401	Effective governance of the health system	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
040103	Health sector coordination mechanisms	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
05	Education	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
0501	Effective governance of the education system	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
10	Water Resources and Rural Development	0.00	0.00	0.00	130,000,000.00
1010	Water Resources and Rural Deve - General	0.00	0.00	0.00	130,000,000.00
101001	Water Resources and Rural Deve - General	0.00	0.00	0.00	130,000,000.00
13	Reform of Government and Governance	1,588,802,257.00	1,974,802,257.00	1,407,605,752.00	1,247,000,000.00
1310	Reform of Government and Governance - General	1,588,802,257.00	1,974,802,257.00	1,407,605,752.00	1,247,000,000.00
131001	Reform of Government and Governance - General	1,588,802,257.00	1,974,802,257.00	1,407,605,752.00	1,247,000,000.00
17	Road	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
1710	Road - General	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
171001	Road - General	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Debt Service by Programme (Sector, Objectives)		262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
13	Reform of Government and Governance	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
1310	Reform of Government and Governance - General	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
131001	Reform of Government and Governance - General	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Capital Expenditure by Programme (Sector, Objectives)		1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
01	Agriculture	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
0102	Development of the livestock value chain	60,000,000.00	60,000,000.00	0.00	20,000,000.00
010202	Meat processing and marketing	50,000,000.00	50,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	10,000,000.00	10,000,000.00	0.00	0.00
0103	Enhancement of food production and productivity	7,000,000.00	57,000,000.00	22,800,000.00	8,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	5,000,000.00	55,000,000.00	21,500,000.00	3,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	5,000,000.00	5,000,000.00	0.00	0.00
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	5,000,000.00	5,000,000.00	0.00	0.00
0107	Promotion of enabling environment for increased agricultural development	55,000,000.00	55,000,000.00	0.00	115,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	55,000,000.00	55,000,000.00	0.00	115,000,000.00
02	Societal Re-orientation	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
0210	Societal Re-orientation - General	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
021001	Societal Re-orientation - General	80,000,000.00	90,000,000.00	9,000,000.00	125,000,000.00
04	Health	50,000,000.00	90,000,000.00	15,267,321.00	338,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
040501	Functional health facilities	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00
041001	Health Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00
05	Education	35,000,000.00	35,000,000.00	15,000,000.00	37,000,000.00
0502	Increase in access, retention, and completion rate at all levels	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
050202	Advocacy and sensitization	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
050402	Instructional and learning materials	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00
051001	Education Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00
06	Housing and Urban Development	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
0610	Housing and Urban Development - General	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
061001	Housing and Urban Development - General	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
09	Environmental Improvement	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
0910	Environmental Improvement - General	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
091001	Environmental Improvement - General	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
10	Water Resources and Rural Development	85,000,000.00	105,000,000.00	8,846,154.00	132,000,000.00
1010	Water Resources and Rural Deve - General	85,000,000.00	105,000,000.00	8,846,154.00	132,000,000.00
101001	Water Resources and Rural Deve - General	85,000,000.00	105,000,000.00	8,846,154.00	132,000,000.00
11	Information Communication and Technology	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
1110	Information Communication and Technology - General	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
111001	Information Communication and Technology - General	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
12	Growing the Private Sector	30,000,000.00	130,000,000.00	0.00	30,000,000.00
1210	Growing the Private Sector - General	30,000,000.00	130,000,000.00	0.00	30,000,000.00
121001	Growing the Private Sector - General	30,000,000.00	130,000,000.00	0.00	30,000,000.00
13	Reform of Government and Governance	616,000,000.00	806,000,000.00	110,250,345.00	1,830,500,000.00
1310	Reform of Government and Governance - General	616,000,000.00	806,000,000.00	110,250,345.00	1,830,500,000.00
131001	Reform of Government and Governance - General	616,000,000.00	806,000,000.00	110,250,345.00	1,830,500,000.00
14	Power	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
1410	Power - General	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
141001	Power - General	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
16	Water	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
1610	Water Ways - General	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
161001	Water Ways - General	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
17	Road	340,000,000.00	1,240,000,000.00	1,114,948,729.00	1,280,000,000.00
1710	Road - General	340,000,000.00	1,240,000,000.00	1,114,948,729.00	1,280,000,000.00
171001	Road - General	340,000,000.00	1,240,000,000.00	1,114,948,729.00	1,280,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget - Capital Expenditure by Project

Yalmatu Deba Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Total Capital Expenditure				1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Purchase of Motor Vehicle for Chairman, Deputy Chairman, Secretary, Treasurer and Emirs	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21511111 - Zambuk/Kwali	320,000,000.00	320,000,000.00	0.00	75,000,000.00
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	21511111 - Zambuk/Kwali	0.00	0.00	0.00	350,000,000.00
Purchase of Furniture for LGA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21511112 - Kwadan/Liji/Kurba	20,000,000.00	20,000,000.00	9,500,000.00	5,000,000.00
Renovation of Emirs Palace Dadin Kowa & Deba	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Residential Buildings	21511112 - Kwadan/Liji/Kurba	30,000,000.00	80,000,000.00	45,000,000.00	0.00
Purchase of Motor Vehicles at the LG Secretariat Toyota, Council bus (Homa), Utility Vehicle (Sharon), Motorcycles, 3 Prador Jeeps for the 2 Emirs	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21511113 - Lubo/Difa/Kinafa	0.00	0.00	0.00	350,000,000.00
Construction of Local Government Guest house in Deba	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21511121 - Hinna	0.00	0.00	0.00	25,000,000.00
Construction of Corpers Lodge	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Residential Buildings	21511122 - Gwani/Shinga/Wade	25,000,000.00	25,000,000.00	0.00	25,000,000.00
Construction of Chairman's Guest house at Deba	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21511122 - Gwani/Shinga/Wade	0.00	0.00	0.00	200,000,000.00
Extension and Upgrade of Local Government Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21511123 - Jagali North	0.00	0.00	0.00	500,000,000.00

				Yalmatu Deba Local Government 2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Contribution for the Construction of Emirs/Chiefs secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21511124 - Jagali South	0.00	0.00	0.00	70,000,000.00
Construction Area Inspectors Office at Deba	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21511131 - Lano/Kuri/Laban	30,000,000.00	30,000,000.00	0.00	30,000,000.00
Renovation of Local Government Secretariat and Walling	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21511131 - Lano/Kuri/Laban	50,000,000.00	90,000,000.00	9,500,000.00	0.00
Purchase of Council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21511132 - Deba	0.00	0.00	0.00	0.00
Construction of Chairman and Secretary's house	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Residential Buildings	21511132 - Deba	0.00	0.00	0.00	100,000,000.00
Contruction of District Head Palace	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Residential Buildings	21511133 - Kanawa/Wajari	140,000,000.00	240,000,000.00	46,250,345.00	0.00
Purchase of Tractor 2 and Repairs	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21511111 - Zambuk/Kwali	5,000,000.00	5,000,000.00	0.00	5,000,000.00
Cassava Growing at Lambam	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21511112 - Kwadan/Liji/Kurba	0.00	50,000,000.00	21,000,000.00	3,000,000.00
Contruction of 2 Vetenary Clinic	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21511113 - Lubo/Difa/Kinafa	10,000,000.00	10,000,000.00	0.00	0.00
Fencing of Vegetable Market Kwadon	021500100100 - Agricultural and Natural Resources Department	23020124 - Construction of Markets/Parks	21511122 - Gwani/Shinga/Wade	50,000,000.00	50,000,000.00	0.00	10,000,000.00

		Yalmatu Deba Local Government					
		2025 Approved Budget - Capital Expenditure by Project					
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Construction of Abattoir at kuri	021500100100 - Agricultural and Natural Resources Department	23020124 - Construction of Markets/Parks	21511123 - Jagali North	50,000,000.00	50,000,000.00	0.00	20,000,000.00
Raising of Seedlings & Trees at Deba and Kwadon	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21511124 - Jagali South	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
Establishment of Fish Farm	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21511131 - Lano/Kuri/Laban	5,000,000.00	5,000,000.00	0.00	0.00
Irrigation Farming	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21511132 - Deba	5,000,000.00	5,000,000.00	500,000.00	0.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21511133 - Kanawa/Wajari	0.00	0.00	0.00	100,000,000.00
Contruction of Shops and Market Stalls at Liji and Deba	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21511112 - Kwadan/Liji/Kurb a	30,000,000.00	130,000,000.00	0.00	30,000,000.00
Computer Software Acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21511131 - Lano/Kuri/Laban	5,000,000.00	5,500,000.00	4,500,000.00	10,000,000.00
Human Resource Management Information	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21511132 - Deba	20,000,000.00	20,000,000.00	0.00	10,000,000.00
Construction of Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21511111 - Zambuk/Kwali	50,000,000.00	50,000,000.00	49,644,154.00	400,000,000.00
Land Compensation	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21511112 - Kwadan/Liji/Kurb a	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00

				Yalmatu Deba Local Government				2025 Approved Budget - Capital Expenditure by Project	
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget		
Construction of Rural Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21511113 - Lubo/Difa/Kinafa	40,000,000.00	40,000,000.00	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	21511121 - Hinna	0.00	0.00	0.00	600,000,000.00		
Erosion Control	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21511122 - Gwani/Shinga/Wade	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00		
Contruction of Drainages & Culverts	023400100100 - Works, Housing and Transport Department	23020116 - Construction/Provision of Water Ways	21511123 - Jagali North	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00		
Solar Street Light	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21511124 - Jagali South	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00		
Provision of Hand Pumps & Solar Boreholes across the (11) Wards	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21511131 - Lano/Kuri/Laban	50,000,000.00	50,000,000.00	123,000.00	110,000,000.00		
Water Recirculation at Deba	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21511132 - Deba	30,000,000.00	50,000,000.00	8,723,154.00	20,000,000.00		
Electrification	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21511133 - Kanawa/Wajari	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00		
Purchase of Sanitary Items LG Secretariat	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21511131 - Lano/Kuri/Laban	0.00	0.00	0.00	50,000,000.00		
Purchase of Drilling Equipment LG Secretariat	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21511132 - Deba	0.00	0.00	0.00	50,000,000.00		
Excarvation of Earth Dam	051700100100 - Education and Social Development Department	23020105 - Construction/Provision of Water Facilities	21511111 - Zambuk/Kwali	5,000,000.00	5,000,000.00	0.00	2,000,000.00		

Yalmatu Deba Local Government				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Purchase of Video/Still Camera	051700100100 - Education and Social Development Department	23010140 - Purchase of ICT Facility	21511112 - Kwadan/Liji/Kurba	1,000,000.00	1,000,000.00	0.00	500,000.00
Empowerment of Women/PWD	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21511113 - Lubo/Difa/Kinafa	0.00	0.00	0.00	60,000,000.00
Purchase of Teaching/Learning Aid Equipment	051700100100 - Education and Social Development Department	23010124 - Purchase of Teaching/Learning EquipmentS	21511121 - Hinna	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21511123 - Jagali North	10,000,000.00	10,000,000.00	0.00	20,000,000.00
Provision of Skill Acquisition Center	051700100100 - Education and Social Development Department	23050113 - Investment	21511124 - Jagali South	30,000,000.00	30,000,000.00	0.00	30,000,000.00
Games and Sports	051700100100 - Education and Social Development Department	23010126 - Purchase of Sporting/Gamming Equipment	21511131 - Lano/Kuri/Laban	5,000,000.00	5,000,000.00	0.00	2,000,000.00
Youth Development	051700100100 - Education and Social Development Department	23050113 - Investment	21511132 - Deba	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
Construction of Mosque in the Secretariat	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21511133 - Kanawa/Wajari	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
Rehabilitation of Health Clinics	052100100100 - Primary Health Care Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21511112 - Kwadan/Liji/Kurba	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00

Yalmatu Deba Local Government				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21511121 - Hinna	0.00	0.00	0.00	88,000,000.00
Contribution/Provision of Grave yard at Kwadon, Wajari and Zambuk	052100100100 - Primary Health Care Department	23020126 - Construction/Provision of Cemeteries	21511131 - Lano/Kuri/Laban	30,000,000.00	30,000,000.00	0.00	5,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget MDA Expenditure by Economic Classification

Yalmatu Deba Local Government

Total Expenditure By Economic Code		6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
012500100100 Personnel Management Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	1,480,045,312.00	1,875,045,312.00	806,020,829.00	2,796,000,000.00
21	PERSONNEL COST	208,045,312.00	268,045,312.00	195,031,123.00	286,000,000.00
2101	SALARY	208,045,312.00	268,045,312.00	195,031,123.00	146,000,000.00
210101	SALARIES AND WAGES	208,045,312.00	268,045,312.00	195,031,123.00	146,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	105,000,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	42,943,049.00	42,943,049.00	27,382,273.00	41,000,000.00
21010104	Consolidated Salaries	165,102,263.00	225,102,263.00	167,648,850.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	140,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	140,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	13,500,000.00
21020108	Transport Allowance	0.00	0.00	0.00	9,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	8,500,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	8,500,000.00
21020111	Leave Allowance	0.00	0.00	0.00	10,500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	0.00	80,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	10,000,000.00
22	OTHER RECURRENT COSTS	657,000,000.00	802,000,000.00	500,739,361.00	780,000,000.00
2202	OVERHEAD COST	636,000,000.00	781,000,000.00	490,739,361.00	759,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	55,000,000.00	115,000,000.00	72,341,981.00	131,000,000.00
22020101	Local Travel and Transport - Training	24,000,000.00	84,000,000.00	72,341,981.00	50,000,000.00
22020102	Local Travel and Transport - Others	31,000,000.00	31,000,000.00	0.00	31,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
22020104	International Transport and Travels - Others	0.00	0.00	0.00	50,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	13,000,000.00	7,404,568.00	15,000,000.00
22020406	Other Maintenance Services	3,000,000.00	13,000,000.00	7,404,568.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	301,000,000.00	301,000,000.00	228,806,974.00	320,000,000.00
22020601	Security Services	286,000,000.00	286,000,000.00	219,718,974.00	300,000,000.00
22020603	Residential Rent	15,000,000.00	15,000,000.00	9,088,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	87,000,000.00	87,000,000.00	0.00	13,000,000.00
22020709	Consultancy Services	85,000,000.00	85,000,000.00	0.00	10,000,000.00
22020712	Other Consultancy Services	2,000,000.00	2,000,000.00	0.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	190,000,000.00	265,000,000.00	182,185,838.00	280,000,000.00
22021001	Entertainment & Hospitality	100,000,000.00	135,000,000.00	92,080,727.00	100,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	60,000,000.00	44,693,364.00	60,000,000.00
22021038	Other Miscellaneous	30,000,000.00	70,000,000.00	45,411,747.00	80,000,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	0.00	0.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00
22040202	Grant to other Organisations	20,000,000.00	20,000,000.00	10,000,000.00	20,000,000.00
2205	SUBSIDIES GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22050102	Meal Subsidy to Government Schools	1,000,000.00	1,000,000.00	0.00	1,000,000.00
23	CAPITAL EXPENDITURE	615,000,000.00	805,000,000.00	110,250,345.00	1,730,000,000.00
2301	FIXED ASSETS PURCHASED	340,000,000.00	340,000,000.00	9,500,000.00	430,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	340,000,000.00	340,000,000.00	9,500,000.00	430,000,000.00
23010105	Purchase of Motor Vehicles	320,000,000.00	320,000,000.00	0.00	425,000,000.00
23010108	Purchase of Buses	0.00	0.00	0.00	0.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	20,000,000.00	9,500,000.00	5,000,000.00

		Yaimatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	225,000,000.00	375,000,000.00	91,250,345.00	1,300,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	225,000,000.00	375,000,000.00	91,250,345.00	1,300,000,000.00
23020101	Construction/Provision of office Buildings	30,000,000.00	30,000,000.00	0.00	600,000,000.00
23020102	Construction/Provision of Residential Buildings	195,000,000.00	345,000,000.00	91,250,345.00	475,000,000.00
23020104	Construction/Provision of Housing	0.00	0.00	0.00	225,000,000.00
2303	REHABILITATION / REPAIRS	50,000,000.00	90,000,000.00	9,500,000.00	0.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	90,000,000.00	9,500,000.00	0.00
23030121	Rehabilitation/Repairs of office Building	50,000,000.00	90,000,000.00	9,500,000.00	0.00
021500100100 Agricultural and Natural Resources Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
21	PERSONNEL COST	135,140,190.00	200,140,190.00	135,846,457.00	151,000,000.00
2101	SALARY	135,140,190.00	200,140,190.00	135,846,457.00	120,000,000.00
210101	SALARIES AND WAGES	135,140,190.00	200,140,190.00	135,846,457.00	120,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	120,000,000.00
21010104	Consolidated Salaries	135,140,190.00	200,140,190.00	135,846,457.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	31,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	31,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	2,500,000.00
21020108	Transport Allowance	0.00	0.00	0.00	1,800,000.00
21020109	Utility Allowance	0.00	0.00	0.00	1,400,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	1,400,000.00
21020111	Leave Allowance	0.00	0.00	0.00	1,900,000.00
21020117	Other Allowances	0.00	0.00	0.00	22,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
22	OTHER RECURRENT COSTS	92,000,000.00	102,500,000.00	32,760,586.00	26,000,000.00
2202	OVERHEAD COST	91,000,000.00	101,500,000.00	32,760,586.00	25,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000.00	8,000,000.00	2,312,386.00	5,000,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	8,000,000.00	2,312,386.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000.00	90,000,000.00	29,608,200.00	18,000,000.00
22020307	Drugs & Medical Supplies	30,000,000.00	35,000,000.00	26,179,000.00	3,000,000.00
22020311	Food Stuff/Catering Materials Supplies	5,000,000.00	5,000,000.00	0.00	5,000,000.00
22020313	Accessories/Materials/Supplies General	50,000,000.00	50,000,000.00	3,429,200.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	3,500,000.00	840,000.00	2,000,000.00
22021038	Other Miscellaneous	3,000,000.00	3,500,000.00	840,000.00	2,000,000.00
2205	SUBSIDIES GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22050102	Meal Subsidy to Government Schools	1,000,000.00	1,000,000.00	0.00	1,000,000.00
23	CAPITAL EXPENDITURE	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
2301	FIXED ASSETS PURCHASED	5,000,000.00	5,000,000.00	0.00	5,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
23010127	Purchase Agricultural Equipment	5,000,000.00	5,000,000.00	0.00	5,000,000.00
2302	CONSTRUCTION / PROVISION	120,000,000.00	170,000,000.00	21,500,000.00	133,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	120,000,000.00	170,000,000.00	21,500,000.00	133,000,000.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	70,000,000.00	21,500,000.00	103,000,000.00
23020124	Construction of Markets/Parks	100,000,000.00	100,000,000.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
23050111	Agricultural Inputs	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00

022000100100 Finance and Supply Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	1,368,380,000.00	1,764,880,000.00	1,163,927,733.00	2,151,000,000.00
21	PERSONNEL COST	119,577,743.00	174,577,743.00	157,425,825.00	1,134,000,000.00
2101	SALARY	82,577,743.00	137,577,743.00	128,289,213.00	54,000,000.00
210101	SALARIES AND WAGES	82,577,743.00	137,577,743.00	128,289,213.00	54,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	54,000,000.00
21010104	Consolidated Salaries	82,577,743.00	137,577,743.00	128,289,213.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00	5,000,000.00	1,470,000.00	45,000,000.00
210201	ALLOWANCES	5,000,000.00	5,000,000.00	1,470,000.00	45,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	7,500,000.00
21020108	Transport Allowance	0.00	0.00	0.00	4,500,000.00
21020109	Utility Allowance	0.00	0.00	0.00	3,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	3,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	5,000,000.00
21020117	Other Allowances	5,000,000.00	5,000,000.00	1,470,000.00	22,000,000.00
2103	SOCIAL BENEFITS	32,000,000.00	32,000,000.00	27,666,612.00	1,035,000,000.00
210301	SOCIAL BENEFITS	32,000,000.00	32,000,000.00	27,666,612.00	1,035,000,000.00
21030102	Pension CRFC	0.00	0.00	0.00	1,000,000,000.00
21030105	Severance Gratuity	32,000,000.00	32,000,000.00	27,666,612.00	35,000,000.00
22	OTHER RECURRENT COSTS	1,193,802,257.00	1,434,802,257.00	1,002,001,908.00	967,000,000.00
2202	OVERHEAD COST	101,500,000.00	232,500,000.00	124,410,518.00	282,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	4,000,000.00	24,000,000.00	7,136,168.00	20,000,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	13,000,000.00	5,713,168.00	10,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	11,000,000.00	1,423,000.00	10,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
220203	MATERIALS & SUPPLIES - GENERAL	36,500,000.00	129,500,000.00	70,088,863.00	105,000,000.00
22020301	Office Stationaries/Computer Consumables	11,500,000.00	21,500,000.00	8,207,818.00	15,000,000.00
22020305	Printing of Non security Documents	16,000,000.00	46,000,000.00	29,499,045.00	40,000,000.00
22020306	Printing of Security Documents	3,000,000.00	18,000,000.00	7,350,000.00	15,000,000.00
22020313	Accessories/Materials/Supplies General	4,000,000.00	12,000,000.00	11,000,000.00	15,000,000.00
22020314	Printing/Publications General	2,000,000.00	32,000,000.00	14,032,000.00	20,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	6,000,000.00	21,000,000.00	13,050,000.00	20,000,000.00
22020412	Maintenance of Markets/Public Places	6,000,000.00	21,000,000.00	13,050,000.00	20,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000,000.00
22020501	Local Training	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	15,000,000.00	10,220,000.00	12,000,000.00
22020614	Other Services General	5,000,000.00	5,000,000.00	5,000,000.00	3,000,000.00
22020646	Audit Fees and Expenses	10,000,000.00	10,000,000.00	5,220,000.00	9,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	8,307,400.00	10,000,000.00
22020712	Other Consultancy Services	10,000,000.00	10,000,000.00	8,307,400.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	5,000,000.00	1,727,087.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	5,000,000.00	1,727,087.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000.00	28,000,000.00	13,881,000.00	60,000,000.00
22021014	Annual Budget Expenses and Administration	20,000,000.00	20,000,000.00	9,511,000.00	50,000,000.00
22021038	Other Miscellaneous	5,000,000.00	8,000,000.00	4,370,000.00	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	830,302,257.00	940,302,257.00	782,455,873.00	185,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	830,302,257.00	940,302,257.00	782,455,873.00	185,000,000.00
22040103	Grant To Local Governments -Current	5,000,000.00	5,000,000.00	1,000,000.00	5,000,000.00
22040104	Grant To Local Governments Capital	10,000,000.00	10,000,000.00	8,061,545.00	10,000,000.00
22040111	Contribution to LGA Pension Board	647,302,257.00	747,302,257.00	669,406,219.00	0.00
22040114	Contribution to Local Governmnet Service Commission	10,000,000.00	10,000,000.00	5,541,372.00	10,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22040116	Contribution to Auditor General to Local Government	50,000,000.00	50,000,000.00	32,215,454.00	50,000,000.00
22040117	Contribution to Traditional Councils	80,000,000.00	80,000,000.00	33,400,000.00	75,000,000.00
22040118	Contributions for Ministry for LGA Bureau	28,000,000.00	38,000,000.00	32,831,283.00	35,000,000.00
2206	PUBLIC DEBT CHARGES	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
220604	DOMESTIC PRINCIPAL	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
23	CAPITAL EXPENDITURE	55,000,000.00	155,500,000.00	4,500,000.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	130,000,000.00	0.00	30,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	130,000,000.00	0.00	30,000,000.00
23020124	Construction of Markets/Parks	30,000,000.00	130,000,000.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
23050102	Computer Software Acquisition	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
023400100100	Works, Housing and Transport Department				
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	716,500,000.00	1,790,500,000.00	1,399,869,439.00	1,874,000,000.00
21	PERSONNEL COST	76,000,000.00	126,000,000.00	131,356,201.00	87,000,000.00
2101	SALARY	76,000,000.00	126,000,000.00	131,356,201.00	48,000,000.00
210101	SALARIES AND WAGES	76,000,000.00	126,000,000.00	131,356,201.00	48,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	48,000,000.00
21010104	Consolidated Salaries	76,000,000.00	126,000,000.00	131,356,201.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	39,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	39,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	6,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	4,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	3,500,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	3,500,000.00
21020111	Leave Allowance	0.00	0.00	0.00	4,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	18,000,000.00
22	OTHER RECURRENT COSTS	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
2202	OVERHEAD COST	40,500,000.00	84,500,000.00	56,461,000.00	72,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22020101	Local Travel and Transport - Training	1,000,000.00	1,000,000.00	0.00	1,000,000.00
220202	UTILITIES - GENERAL	1,000,000.00	3,000,000.00	1,164,000.00	3,000,000.00
22020201	Electricity Charges	1,000,000.00	3,000,000.00	1,164,000.00	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	37,000,000.00	77,000,000.00	52,767,000.00	62,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	11,000,000.00	5,905,000.00	11,000,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
22020405	Maintenance of Plants and Generators	10,000,000.00	15,000,000.00	0.00	10,000,000.00
22020413	Minor Road Maintenance	20,000,000.00	30,000,000.00	29,741,000.00	20,000,000.00
22020414	Maintenance of Office/Residential Buildings	5,000,000.00	20,000,000.00	16,121,000.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	350,000.00	3,000,000.00
22020712	Other Consultancy Services	500,000.00	500,000.00	350,000.00	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00	3,000,000.00	2,180,000.00	3,000,000.00
22021038	Other Miscellaneous	1,000,000.00	3,000,000.00	2,180,000.00	3,000,000.00
23	CAPITAL EXPENDITURE	600,000,000.00	1,580,000,000.00	1,212,052,238.00	1,715,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
23010101	Purchase/Acquisition of Land	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
2302	CONSTRUCTION / PROVISION	530,000,000.00	1,470,000,000.00	1,192,027,008.00	1,525,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	530,000,000.00	1,470,000,000.00	1,192,027,008.00	1,525,000,000.00
23020103	Construction/Provision of Electricity	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
23020105	Construction/Provision of Water Facilities	80,000,000.00	100,000,000.00	8,846,154.00	130,000,000.00
23020114	Construction/Provision of Roads	90,000,000.00	90,000,000.00	49,644,154.00	1,050,000,000.00
23020116	Construction/ Provision of Water Ways	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department				
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	0.00	0.00	0.00	336,000,000.00
21	PERSONNEL COST	0.00	0.00	0.00	106,000,000.00
2101	SALARY	0.00	0.00	0.00	54,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	54,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	54,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	52,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	52,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	10,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	8,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	6,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	7,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	10,000,000.00
21020115	Hazard Allowance	0.00	0.00	0.00	2,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	9,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	130,000,000.00
2202	OVERHEAD COST	0.00	0.00	0.00	130,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	0.00	15,000,000.00
22020101	Local Travel and Transport - Training	0.00	0.00	0.00	10,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	0.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	10,000,000.00
22020313	Accessories/Materials/Supplies General	0.00	0.00	0.00	5,000,000.00
22020315	Supplies of COVID-19 PPE	0.00	0.00	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	60,000,000.00
22020406	Other Maintenance Services	0.00	0.00	0.00	10,000,000.00
22020415	Maintenance of Boreholes	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	15,000,000.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	5,000,000.00
22020627	Inspection Visits	0.00	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	30,000,000.00
22021023	Contingencies	0.00	0.00	0.00	10,000,000.00
22021030	WASH Activities	0.00	0.00	0.00	10,000,000.00
22021038	Other Miscellaneous	0.00	0.00	0.00	10,000,000.00
23	CAPITAL EXPENDITURE	0.00	0.00	0.00	100,000,000.00
2301	FIXED ASSETS PURCHASED	0.00	0.00	0.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	50,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	0.00	0.00	0.00	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	0.00	0.00	0.00	50,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0.00	0.00	0.00	50,000,000.00
23040106	Enviromental Sanitation	0.00	0.00	0.00	50,000,000.00

051700100100 Education and Social Development Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	1,503,451,208.00	1,964,451,208.00	1,586,364,111.00	2,040,500,000.00
21	PERSONNEL COST	131,485,392.00	221,485,392.00	157,633,361.00	1,026,000,000.00
2101	SALARY	131,485,392.00	221,485,392.00	157,633,361.00	948,000,000.00
210101	SALARIES AND WAGES	131,485,392.00	221,485,392.00	157,633,361.00	948,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	98,000,000.00
21010104	Consolidated Salaries	131,485,392.00	221,485,392.00	157,633,361.00	0.00
21010105	LEA Consolidated Salaries	0.00	0.00	0.00	850,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	78,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	78,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	14,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	7,500,000.00
21020109	Utility Allowance	0.00	0.00	0.00	5,500,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	5,500,000.00
21020111	Leave Allowance	0.00	0.00	0.00	9,500,000.00
21020117	Other Allowances	0.00	0.00	0.00	36,000,000.00
22	OTHER RECURRENT COSTS	1,280,965,816.00	1,641,965,816.00	1,404,730,750.00	855,000,000.00
2202	OVERHEAD COST	76,750,000.00	137,750,000.00	116,757,800.00	205,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	2,000,000.00	1,800,000.00	3,000,000.00
22020101	Local Travel and Transport - Training	1,000,000.00	2,000,000.00	1,800,000.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	3,250,000.00	3,250,000.00	1,070,000.00	3,500,000.00
22020621	Youth Programmes	1,000,000.00	1,000,000.00	600,000.00	1,000,000.00
22020652	Rescue Services	250,000.00	250,000.00	120,000.00	500,000.00
22020657	Celebration of Workers & Other Days	2,000,000.00	2,000,000.00	350,000.00	2,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000.00	500,000.00	0.00	500,000.00
22020712	Other Consultancy Services	500,000.00	500,000.00	0.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	72,000,000.00	132,000,000.00	113,887,800.00	198,000,000.00
22021003	Publicity & Advertisements/Awareness	5,000,000.00	15,000,000.00	10,847,800.00	15,000,000.00
22021007	Welfare Packages	30,000,000.00	80,000,000.00	68,000,000.00	100,000,000.00
22021009	Sporting Services	1,000,000.00	1,000,000.00	0.00	1,000,000.00
22021036	Religious Intervention	35,000,000.00	35,000,000.00	34,200,000.00	40,000,000.00
22021038	Other Miscellaneous	1,000,000.00	1,000,000.00	840,000.00	2,000,000.00
22021045	Casual Workers Teachers	0.00	0.00	0.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,204,215,816.00	1,504,215,816.00	1,287,972,950.00	600,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,204,215,816.00	1,504,215,816.00	1,287,972,950.00	600,000,000.00
22040110	Contribution to Higher Institutions	1,204,215,816.00	1,504,215,816.00	1,287,972,950.00	600,000,000.00
2205	SUBSIDIES GENERAL	0.00	0.00	0.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	0.00	0.00	50,000,000.00
22050104	Education Subsidy	0.00	0.00	0.00	50,000,000.00
23	CAPITAL EXPENDITURE	91,000,000.00	101,000,000.00	24,000,000.00	159,500,000.00
2301	FIXED ASSETS PURCHASED	16,000,000.00	16,000,000.00	5,000,000.00	7,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	16,000,000.00	16,000,000.00	5,000,000.00	7,500,000.00
23010124	Purchase of Teaching/Learning Equipments	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
23010126	Purchase of Sporting/Gamming Equipment	5,000,000.00	5,000,000.00	0.00	2,000,000.00
23010140	Purchase of ICT Facility	1,000,000.00	1,000,000.00	0.00	500,000.00
2302	CONSTRUCTION / PROVISION	15,000,000.00	25,000,000.00	9,000,000.00	12,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,000,000.00	25,000,000.00	9,000,000.00	12,000,000.00
23020105	Construction/Provision of Water Facilities	5,000,000.00	5,000,000.00	0.00	2,000,000.00
23020118	Construction/ Provision of Infrastrature	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
2305	OTHER CAPITAL PROJECTS	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
23050108	Other Non Tangible Assets	0.00	0.00	0.00	60,000,000.00
23050113	Investment	60,000,000.00	60,000,000.00	10,000,000.00	80,000,000.00
052100100100 Primary Health Care Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	630,991,788.00	752,991,788.00	498,810,095.00	988,000,000.00
21	PERSONNEL COST	342,991,788.00	402,991,788.00	348,636,661.00	366,000,000.00
2101	SALARY	341,991,788.00	401,991,788.00	348,636,661.00	320,000,000.00
210101	SALARIES AND WAGES	341,991,788.00	401,991,788.00	348,636,661.00	320,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	320,000,000.00
21010104	Consolidated Salaries	341,991,788.00	401,991,788.00	348,636,661.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000.00	1,000,000.00	0.00	46,000,000.00
210201	ALLOWANCES	1,000,000.00	1,000,000.00	0.00	46,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	500,000.00
21020108	Transport Allowance	0.00	0.00	0.00	500,000.00
21020109	Utility Allowance	0.00	0.00	0.00	300,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	300,000.00
21020111	Leave Allowance	0.00	0.00	0.00	400,000.00
21020117	Other Allowances	1,000,000.00	1,000,000.00	0.00	44,000,000.00
22	OTHER RECURRENT COSTS	208,000,000.00	230,000,000.00	134,906,113.00	279,000,000.00
2202	OVERHEAD COST	82,000,000.00	104,000,000.00	46,450,000.00	153,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	3,000,000.00	1,470,000.00	3,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	3,000,000.00	1,470,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	45,000,000.00	65,000,000.00	22,370,000.00	52,000,000.00
22020307	Drugs & Medical Supplies	10,000,000.00	30,000,000.00	7,650,000.00	24,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22020311	Food Stuff/Catering Materials Supplies	15,000,000.00	15,000,000.00	5,710,000.00	10,000,000.00
22020315	Supplies of COVID-19 PPE	20,000,000.00	20,000,000.00	9,010,000.00	18,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,000,000.00	17,000,000.00	11,610,000.00	15,000,000.00
22020406	Other Maintenance Services	17,000,000.00	17,000,000.00	11,610,000.00	15,000,000.00
220206	OTHER SERVICES - GENERAL	6,000,000.00	6,000,000.00	3,510,000.00	5,000,000.00
22020605	Cleaning and Fumigation Services	6,000,000.00	6,000,000.00	3,510,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	1,000,000.00	610,000.00	1,000,000.00
22020712	Other Consultancy Services	1,000,000.00	1,000,000.00	610,000.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000.00	12,000,000.00	6,880,000.00	77,000,000.00
22021004	Medical Expenses Locally and Internationally	10,000,000.00	10,000,000.00	5,800,000.00	10,000,000.00
22021038	Other Miscellaneous	1,000,000.00	2,000,000.00	1,080,000.00	2,000,000.00
22021047	Casual Worker Health	0.00	0.00	0.00	65,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	115,000,000.00	115,000,000.00	82,456,113.00	116,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	115,000,000.00	115,000,000.00	82,456,113.00	116,000,000.00
22040112	Contribution to Gombe Health Equity Fund	100,000,000.00	100,000,000.00	74,206,113.00	101,000,000.00
22040120	Contribution to Primary Health Care	15,000,000.00	15,000,000.00	8,250,000.00	15,000,000.00
2205	SUBSIDIES GENERAL	11,000,000.00	11,000,000.00	6,000,000.00	10,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	11,000,000.00	11,000,000.00	6,000,000.00	10,000,000.00
22050103	Health Subsidies	11,000,000.00	11,000,000.00	6,000,000.00	10,000,000.00
23	CAPITAL EXPENDITURE	80,000,000.00	120,000,000.00	15,267,321.00	343,000,000.00
2302	CONSTRUCTION / PROVISION	30,000,000.00	30,000,000.00	0.00	93,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00	30,000,000.00	0.00	93,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	0.00	0.00	0.00	88,000,000.00
23020126	Construction/Provision of Cemeteries	30,000,000.00	30,000,000.00	0.00	5,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget MDA Expenditure by Function Classification

Yalmatu Deba Local Government

Total Expenditure By Economic Code		6,053,508,498.00	8,627,508,498.00	5,646,399,250.00	10,505,500,000.00
012500100100 Personnel Management Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	1,285,045,312.00	1,530,045,312.00	714,770,484.00	2,026,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	320,000,000.00	320,000,000.00	0.00	425,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	320,000,000.00	320,000,000.00	0.00	425,000,000.00
7013	GENERAL SERVICES	965,045,312.00	1,210,045,312.00	714,770,484.00	1,601,000,000.00
70131	GENERAL PERSONNEL SERVICES	945,045,312.00	1,190,045,312.00	705,270,484.00	1,596,000,000.00
70133	OTHER GENERAL SERVICES	20,000,000.00	20,000,000.00	9,500,000.00	5,000,000.00
708	Recreation, Culture and Religion	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
7082	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
70821	CULTURAL SERVICES	170,000,000.00	320,000,000.00	91,250,345.00	420,000,000.00
710	Social Protection	25,000,000.00	25,000,000.00	0.00	350,000,000.00
7106	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00
71061	HOUSING	25,000,000.00	25,000,000.00	0.00	350,000,000.00
021500100100 Agricultural and Natural Resources Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
704	Economic Affairs	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00
70421	AGRICULTURE	354,140,190.00	479,640,190.00	191,407,043.00	320,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
022000100100		Finance and Supply Department			
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	691,077,743.00	887,577,743.00	494,521,514.00	2,121,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	404,077,743.00	600,077,743.00	394,885,997.00	1,601,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	404,077,743.00	600,077,743.00	394,885,997.00	1,601,000,000.00
7013	GENERAL SERVICES	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
70133	OTHER GENERAL SERVICES	25,000,000.00	25,500,000.00	4,500,000.00	20,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	262,000,000.00	262,000,000.00	95,135,517.00	500,000,000.00
704	Economic Affairs	30,000,000.00	130,000,000.00	0.00	30,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	30,000,000.00	130,000,000.00	0.00	30,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	30,000,000.00	130,000,000.00	0.00	30,000,000.00
710	Social Protection	647,302,257.00	747,302,257.00	669,406,219.00	0.00
7102	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00
71021	OLD AGE	647,302,257.00	747,302,257.00	669,406,219.00	0.00
023400100100		Works, Housing and Transport Department			
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
704	Economic Affairs	336,500,000.00	470,500,000.00	325,568,710.00	1,364,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
7043	FUEL AND ENERGY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
70435	ELECTRICITY	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
7045	TRANSPORT	266,500,000.00	380,500,000.00	302,189,355.00	1,274,000,000.00
70451	ROAD TRANSPORT	266,500,000.00	380,500,000.00	302,189,355.00	1,274,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
705	Environmental Protection	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00
706	Housing and Community Amenities	330,000,000.00	1,250,000,000.00	1,074,150,729.00	360,000,000.00
7063	WATER SUPPLY	80,000,000.00	100,000,000.00	8,846,154.00	130,000,000.00
70631	WATER SUPPLY	80,000,000.00	100,000,000.00	8,846,154.00	130,000,000.00
7064	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
70641	STREET LIGHTING	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00
025210400100 Water Sanitation and Hygeine (WASH) Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
705	Environmental Protection	0.00	0.00	0.00	286,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	236,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	236,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	50,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	0.00	0.00	0.00	50,000,000.00
706	Housing and Community Amenities	0.00	0.00	0.00	50,000,000.00
7063	WATER SUPPLY	0.00	0.00	0.00	50,000,000.00
70631	WATER SUPPLY	0.00	0.00	0.00	50,000,000.00
051700100100 Education and Social Development Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	1,000,000.00	1,000,000.00	0.00	500,000.00
7013	GENERAL SERVICES	1,000,000.00	1,000,000.00	0.00	500,000.00
70133	OTHER GENERAL SERVICES	1,000,000.00	1,000,000.00	0.00	500,000.00
706	Housing and Community Amenities	65,000,000.00	65,000,000.00	10,000,000.00	142,000,000.00
7062	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	10,000,000.00	140,000,000.00

		Yalmatu Deba Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
7063	WATER SUPPLY	5,000,000.00	5,000,000.00	0.00	2,000,000.00
70631	WATER SUPPLY	5,000,000.00	5,000,000.00	0.00	2,000,000.00
708	Recreation, Culture and Religion	15,000,000.00	25,000,000.00	9,000,000.00	12,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	5,000,000.00	5,000,000.00	0.00	2,000,000.00
709	Education	1,422,451,208.00	1,873,451,208.00	1,567,364,111.00	1,886,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
052100100100	Primary Health Care Department				
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
705	Environmental Protection	30,000,000.00	30,000,000.00	0.00	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	0.00	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	0.00	5,000,000.00
707	Health	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
7074	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
70741	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget MDA Revenue by Economic Classification

Yalmatu Deba Local Government

Total Revenue Summary By Economic Code	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
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022000100100 Finance and Supply Department

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
1	REVENUE	5,617,000,000.00	8,326,675,000.00	5,596,564,330.00	9,964,822,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,305,000,000.00	7,005,000,000.00	5,529,996,223.00	8,870,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	4,305,000,000.00	7,005,000,000.00	5,529,996,223.00	8,870,000,000.00
110101	STATUTORY ALLOCATION	2,250,000,000.00	1,350,000,000.00	763,083,821.00	1,500,000,000.00
11010101	Statutory Allocation	2,250,000,000.00	1,350,000,000.00	763,083,821.00	1,500,000,000.00
110102	SHARE OF VAT	1,500,000,000.00	3,000,000,000.00	2,754,040,762.00	3,500,000,000.00
11010201	Share of VAT	1,500,000,000.00	3,000,000,000.00	2,754,040,762.00	3,500,000,000.00
110103	OTHER FAAC	555,000,000.00	2,655,000,000.00	2,012,871,640.00	3,870,000,000.00
11010301	Excess Crude /PPT	25,000,000.00	25,000,000.00	0.00	20,000,000.00
11010303	Budget Augmentation	0.00	600,000,000.00	383,124,277.00	800,000,000.00
11010304	Exchange Rate Gain	350,000,000.00	1,850,000,000.00	1,564,057,439.00	2,200,000,000.00
11010308	Stabilization Fund	20,000,000.00	20,000,000.00	0.00	100,000,000.00
11010309	Other Recurrent Receipts	160,000,000.00	160,000,000.00	65,689,924.00	150,000,000.00
11010318	Paris Club Refund	0.00	0.00	0.00	600,000,000.00
12	INDEPENDENT REVENUE	72,000,000.00	81,675,000.00	66,568,107.00	94,822,000.00
1201	TAX REVENUE	10,000.00	10,000.00	5,000.00	10,000.00
120103	OTHER TAXES	10,000.00	10,000.00	5,000.00	10,000.00
12010313	Stamp Duty Tax	10,000.00	10,000.00	5,000.00	10,000.00
1202	NON-TAX REVENUE	71,990,000.00	81,665,000.00	66,563,107.00	94,812,000.00
120201	LICENCES - GENERAL	10,215,100.00	10,260,100.00	8,846,949.00	12,232,000.00
12020107	Boats and Canoe(Small Craft) Licences	11,000.00	16,000.00	9,950.00	15,000.00
12020109	Registration of Voluntary Organisations	160,000.00	160,000.00	121,140.00	150,000.00
12020110	Inland Water-Way Licences	7,000.00	17,000.00	6,895.00	17,000.00
12020111	Bake House Licences	350,000.00	350,000.00	279,790.00	350,000.00
12020113	Brick Making, etc. Licences	350,000.00	350,000.00	252,778.00	400,000.00
12020115	Dane Gun Licences	500,000.00	500,000.00	406,869.00	450,000.00
12020116	Cattle Dealer Licences	550,000.00	550,000.00	450,488.00	650,000.00
12020117	Dried Fish & Meat Licences	305,000.00	315,000.00	239,440.00	500,000.00
12020119	Fishing Permits	200,000.00	200,000.00	154,817.00	350,000.00
12020120	Hawker's Permits	300,000.00	300,000.00	239,338.00	500,000.00
12020121	Hunting Permits	382,100.00	382,100.00	308,815.00	350,000.00
12020122	Produce Buying Licences	550,000.00	550,000.00	369,890.00	1,200,000.00
12020124	Abattoir/Slaughter Licences	950,000.00	950,000.00	888,639.00	1,000,000.00
12020126	Hiring Services	4,500,000.00	4,500,000.00	4,209,135.00	5,000,000.00
12020128	Borehole Drilling Licences	100,000.00	100,000.00	76,900.00	150,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Revenue by Economic Classification		
12020130	Cinematograph Licences	300,000.00	300,000.00	232,878.00	350,000.00
12020137	Trade Permits Licences	400,000.00	400,000.00	314,042.00	400,000.00
12020138	Forest Licences Roller Saws,Saw Mill Hammer/Licences	150,000.00	160,000.00	142,995.00	200,000.00
12020160	Animal Health Certificate Licences	150,000.00	160,000.00	142,150.00	200,000.00
120204	FEES - GENERAL	29,000,000.00	29,030,000.00	26,551,966.00	39,230,000.00
12020402	Medical Service Fees/Laboratory Fees	55,000.00	55,000.00	43,758.00	250,000.00
12020414	Registration of Access/Permit of Minerals, Mining & Allied Fees	5,000,000.00	5,000,000.00	5,000,000.00	7,000,000.00
12020417	Contractors Registration Fees	100,000.00	100,000.00	99,785.00	1,150,000.00
12020421	MOT Testing, Training, Workshops Inspection Fees	10,000.00	30,000.00	27,633.00	30,000.00
12020422	Indigene Letter	10,000,000.00	10,000,000.00	9,444,623.00	15,000,000.00
12020424	Business/Trade Operating Fees	2,600,000.00	2,600,000.00	2,194,215.00	3,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	250,000.00	250,000.00	248,497.00	250,000.00
12020434	Billboard/Advertisement Fees	70,000.00	80,000.00	59,150.00	150,000.00
12020436	Survey/Planning/Approval Fees	100,000.00	100,000.00	98,500.00	100,000.00
12020443	Proof/Change of Ownership Certificate Fees	4,165,000.00	4,165,000.00	3,516,708.00	4,300,000.00
12020444	Agriculture/Veterinary Service Fees	1,500,000.00	1,500,000.00	1,362,205.00	1,500,000.00
12020447	Timber, Forest and Charcoal Fees	1,000,000.00	1,000,000.00	842,250.00	1,000,000.00
12020466	Right of Occupancy Fees	3,000,000.00	3,000,000.00	2,532,283.00	3,500,000.00
12020492	Other Fees	1,000,000.00	1,000,000.00	940,326.00	1,500,000.00
12020494	Registration of Community Development Associations and Community Based Organizations (CDAs & CBOs)	150,000.00	150,000.00	142,033.00	500,000.00
120206	SALES - GENERAL	350,000.00	350,000.00	700,000.00	600,000.00
12020605	Sales of Vaccines	100,000.00	100,000.00	100,000.00	200,000.00
12020609	Sales of Farm Produce	100,000.00	100,000.00	0.00	100,000.00
12020610	Proceeds From Sales of Goods By Public Autions	100,000.00	100,000.00	100,000.00	200,000.00
12020612	Proceeds From Sales of Drugs and Medications	50,000.00	50,000.00	500,000.00	100,000.00
120207	EARNINGS -GENERAL	12,000,000.00	12,000,000.00	11,630,542.00	14,750,000.00
12020702	Earnings From Labouratory Services	250,000.00	250,000.00	209,699.00	250,000.00
12020703	Earnings From Hire of Plants and Equipments	550,000.00	550,000.00	565,483.00	500,000.00
12020707	Earnings From Medical Services	1,000,000.00	1,000,000.00	943,327.00	1,000,000.00
12020708	Earnings From Agricultural Produce	2,200,000.00	2,200,000.00	2,157,240.00	3,000,000.00
12020722	Earnings From Commercial Activities	8,000,000.00	8,000,000.00	7,754,793.00	10,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	2,500,000.00	5,100,000.00	1,979,750.00	4,000,000.00
12020801	Rent on Govt. Quaters	2,000,000.00	4,000,000.00	1,979,750.00	3,000,000.00
12020803	Rent on Govt.Buildings	500,000.00	1,100,000.00	0.00	1,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	17,924,900.00	24,924,900.00	16,853,900.00	24,000,000.00
12020901	Rent on Government Land	500,000.00	1,000,000.00	546,542.00	1,000,000.00
12020904	Rents on Plots and Sites Services Program	2,700,000.00	4,200,000.00	2,846,286.00	5,000,000.00
12020905	Lease Rental	8,224,900.00	13,224,900.00	12,820,509.00	13,000,000.00

		Yalmatu Deba Local Government	2025 Approved Budget MDA Revenue by Economic Classification		
12020908	Tenement Rates	6,500,000.00	6,500,000.00	640,563.00	5,000,000.00
13	AID AND GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
1302	GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
130202	FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
13020201	CURRENT FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	0.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,200,000,000.00	1,200,000,000.00	0.00	1,000,000,000.00
1402	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
14020103	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	0.00	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,100,000,000.00	1,100,000,000.00	0.00	800,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget MDA Capital Expenditure By Projects

Yalmatu Deba Local Government

Total Capital Expenditure					1,568,000,000.00	2,938,500,000.00	1,388,869,904.00	4,240,500,000.00
01250010010	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	615,000,000.00	805,000,000.00	110,250,345.00	1,730,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
13100124000600	Purchase of Motor Vehicle for Chairman, Deputy Chairman, Secretary, Treasurer and Emirs	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21511111 - Zambuk/K wali	320,000,000.00	320,000,000.00	0.00	75,000,000.00
13100125000100	Purchase of Motor Vehicles at the LG Secretariat Toyota, Council bus (Homa), Utility Vehicle (Sharon), Motorcycles, 3 Prador Jeeps for the 2 Emirs	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21511113 - Lubo/Difa/K inafa	0.00	0.00	0.00	350,000,000.00
13100125000500	Extension and Upgrade of Local Government Secretariat	23020101 - Construction/Provision of office Buildings	70131 - GENERAL PERSONNEL SERVICES	21511123 - Jagali North	0.00	0.00	0.00	500,000,000.00
13100124000100	Construction Area Inspectors Office at Deba	23020101 - Construction/Provision of office Buildings	70131 - GENERAL PERSONNEL SERVICES	21511131 - Lano/Kuri/L aban	30,000,000.00	30,000,000.00	0.00	30,000,000.00
13100124000800	Renovation of Local Government Secretariat and Walling	23030121 - Rehabilitation/Repairs of office Building	70131 - GENERAL PERSONNEL SERVICES	21511131 - Lano/Kuri/L aban	50,000,000.00	90,000,000.00	9,500,000.00	0.00
13100125000800	Purchase of Council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21511132 - Deba	0.00	0.00	0.00	0.00
13100124000700	Purchase of Furniture for LGA	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21511112 - Kwadan/Liji /Kurba	20,000,000.00	20,000,000.00	9,500,000.00	5,000,000.00
13100125000200	Construction of District Head Palaces (10) @Kurjale, Kinafa, Kuto, Wuro Birdeka, Jagali, Lambam, Wajari, Zambuk, Kurba, Shinga	23020102 - Construction/Provision of Residential Buildings	70821 - CULTURAL SERVICES	21511111 - Zambuk/K wali	0.00	0.00	0.00	350,000,000.00
13100124000400	Renovation of Emirs Palace Dadin Kowa & Deba	23020102 - Construction/Provision of Residential Buildings	70821 - CULTURAL SERVICES	21511112 - Kwadan/Liji /Kurba	30,000,000.00	80,000,000.00	45,000,000.00	0.00
13100125000700	Contribution for the Construction of Emirs/Chiefs secretariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21511124 - Jagali South	0.00	0.00	0.00	70,000,000.00
13100124000200	Contruction of District Head Palace	23020102 - Construction/Provision of Residential Buildings	70821 - CULTURAL SERVICES	21511133 - Kanawa/W ajari	140,000,000.00	240,000,000.00	46,250,345.00	0.00

					Yalmatu Deba Local Government	2025 Approved Budget MDA Capital Expenditure By Projects		
13100125000300	Construction of Local Government Guest house in Deba	23020104 - Construction/Provision of Housing	71061 - HOUSING	21511121 - Hinna	0.00	0.00	0.00	25,000,000.00
13100124000300	Construction of Corpers Lodge	23020102 - Construction/Provision of Residential Buildings	71061 - HOUSING	21511122 - Gwani/Shinga/Wade	25,000,000.00	25,000,000.00	0.00	25,000,000.00
13100125000600	Construction of Chairman's Guest house at Deba	23020104 - Construction/Provision of Housing	71061 - HOUSING	21511122 - Gwani/Shinga/Wade	0.00	0.00	0.00	200,000,000.00
13100125000400	Construction of Chairman and Secretary's house	23020102 - Construction/Provision of Residential Buildings	71061 - HOUSING	21511132 - Deba	0.00	0.00	0.00	100,000,000.00
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	127,000,000.00	177,000,000.00	22,800,000.00	143,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
01070124000100	Purchase of Tractor 2 and Repairs	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21511111 - Zambuk/Kwali	5,000,000.00	5,000,000.00	0.00	5,000,000.00
01030224000200	Cassava Growing at Lambam	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21511112 - Kwadan/Liji/Kurba	0.00	50,000,000.00	21,000,000.00	3,000,000.00
01020524000100	Contruction of 2 Vetenary Clinic	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21511113 - Lubo/Difa/Kinafa	10,000,000.00	10,000,000.00	0.00	0.00
01070124000200	Fencing of Vegetable Market Kwadon	23020124 - Construction of Markets/Parks	70421 - AGRICULTURE	21511122 - Gwani/Shinga/Wade	50,000,000.00	50,000,000.00	0.00	10,000,000.00
01020224000100	Construction of Abattoir at kuri	23020124 - Construction of Markets/Parks	70421 - AGRICULTURE	21511123 - Jagali North	50,000,000.00	50,000,000.00	0.00	20,000,000.00
01030324000100	Raising of Seedlings & Trees at Deba and Kwadon	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21511124 - Jagali South	2,000,000.00	2,000,000.00	1,300,000.00	5,000,000.00
01050124000100	Establishment of Fish Farm	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21511131 - Lano/Kuri/Laban	5,000,000.00	5,000,000.00	0.00	0.00
01030224000100	Irrigation Farming	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21511132 - Deba	5,000,000.00	5,000,000.00	500,000.00	0.00

					Yalmatu Deba Local Government	2025 Approved Budget MDA Capital Expenditure By Projects		
01070125000100	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21511133 - Kanawa/Wajari	0.00	0.00	0.00	100,000,000.00
022000100100	Finance and Supply Department	Economic Code and Description	Function Code and Description	Location Code and Description	55,000,000.00	155,500,000.00	4,500,000.00	50,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
11100124000200	Computer Software Acquisition	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21511131 - Lano/Kuri/Laban	5,000,000.00	5,500,000.00	4,500,000.00	10,000,000.00
11100124000100	Human Resource Management Information	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21511132 - Deba	20,000,000.00	20,000,000.00	0.00	10,000,000.00
12100124000100	Construction of Shops and Market Stalls at Liji and Deba	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21511112 - Kwadan/Liji/Kurba	30,000,000.00	130,000,000.00	0.00	30,000,000.00
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	600,000,000.00	1,580,000,000.00	1,212,052,238.00	1,715,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
06100124000100	Land Compensation	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21511112 - Kwadan/Liji/Kurba	20,000,000.00	40,000,000.00	19,875,230.00	40,000,000.00
14100124000100	Electrification	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21511133 - Kanawa/Wajari	50,000,000.00	50,000,000.00	3,504,125.00	50,000,000.00
17100124000200	Construction of Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21511111 - Zambuk/Kwali	50,000,000.00	50,000,000.00	49,644,154.00	400,000,000.00
17100124000300	Construction of Rural Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21511113 - Lubo/Difa/Kinafa	40,000,000.00	40,000,000.00	0.00	50,000,000.00
17100125000100	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	21511121 - Hinna	0.00	0.00	0.00	600,000,000.00
16100124000100	Construction of Drainages & Culverts	23020116 - Construction/Provision of Water Ways	70451 - ROAD TRANSPORT	21511123 - Jagali North	60,000,000.00	80,000,000.00	64,728,000.00	65,000,000.00

				Yalmatu Deba Local Government					2025 Approved Budget MDA Capital Expenditure By Projects			
09100124000100	Erosion Control	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21511122 - Gwani/Shinga/Wade	50,000,000.00	70,000,000.00	150,000.00	150,000,000.00				
10100124000200	Provision of Hand Pumps & Solar Boreholes across the (11) Wards	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21511131 - Lano/Kuri/Laban	50,000,000.00	50,000,000.00	123,000.00	110,000,000.00				
10100124000100	Water Recirculation at Deba	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21511132 - Deba	30,000,000.00	50,000,000.00	8,723,154.00	20,000,000.00				
17100124000100	Solar Street Light	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21511124 - Jagali South	250,000,000.00	1,150,000,000.00	1,065,304,575.00	230,000,000.00				
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	0.00	0.00	0.00	100,000,000.00				
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget				
13100125000900	Purchase of Sanitary Items LG Secretariat	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21511131 - Lano/Kuri/Laban	0.00	0.00	0.00	50,000,000.00				
13100125001000	Purchase of Drilling Equipment LG Secretariat	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21511132 - Deba	0.00	0.00	0.00	50,000,000.00				
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	91,000,000.00	101,000,000.00	24,000,000.00	159,500,000.00				
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget				
13100124000500	Purchase of Video/Still Camera	23010140 - Purchase of ICT Facility	70133 - OTHER GENERAL SERVICES	21511112 - Kwadan/Liji/Kurba	1,000,000.00	1,000,000.00	0.00	500,000.00				
02100125000100	Empowerment of Women/PWD	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21511113 - Lubo/Difa/Kinafa	0.00	0.00	0.00	60,000,000.00				
02100124000300	Poverty Alleviation	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21511123 - Jagali North	10,000,000.00	10,000,000.00	0.00	20,000,000.00				
02100124000400	Provision of Skill Acquisition Center	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21511124 - Jagali South	30,000,000.00	30,000,000.00	0.00	30,000,000.00				
05020224000100	Youth Development	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21511132 - Deba	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00				

				Yalmatu Deba Local Government		2025 Approved Budget MDA Capital Expenditure By Projects		
10100124000300	Excavation of Earth Dam	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21511111 - Zambuk/K wali	5,000,000.00	5,000,000.00	0.00	2,000,000.00
02100124000100	Construction of Mosque in the Secretariat	23020118 - Construction/ Provision of Infrastrature	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21511133 - Kanawa/W ajari	10,000,000.00	20,000,000.00	9,000,000.00	10,000,000.00
05100124000100	Games and Sports	23010126 - Purchase of Sporting/Gamming Equipment	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	21511131 - Lano/Kuri/L aban	5,000,000.00	5,000,000.00	0.00	2,000,000.00
05040224000100	Purchase of Teaching/Learning Aid Equipment	23010124 - Purchase of Teaching/Learning EquipmentS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21511121 - Hinna	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
052100100100	Primary Health Care Department	Economic Code and Description	Function Code and Description	Location Code and Description	80,000,000.00	120,000,000.00	15,267,321.00	343,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
02100124000200	Contribution/Provision of Grave yard at Kwadon, Wajari and Zambuk	23020126 - Construction/Provision of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21511131 - Lano/Kuri/L aban	30,000,000.00	30,000,000.00	0.00	5,000,000.00
04050124000101	Rehabilitation of Health Clinics	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21511112 - Kwadan/Liji /Kurba	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
04100125000101	Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21511121 - Hinna	0.00	0.00	0.00	88,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government Total Basic Education Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Basic Education Expenditure	1,422,451,208.00	1,873,451,208.00	1,567,364,111.00	1,886,000,000.00
709	Education	1,422,451,208.00	1,873,451,208.00	1,567,364,111.00	1,886,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	850,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Basic Education by Programme (Sector, Objectives)		1,447,451,208.00	1,898,451,208.00	1,577,364,111.00	1,918,000,000.00
05	Education	1,447,451,208.00	1,898,451,208.00	1,577,364,111.00	1,918,000,000.00
0501	Effective governance of the education system	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,881,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,412,451,208.00	1,863,451,208.00	1,562,364,111.00	1,031,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	850,000,000.00
0502	Increase in access, retention, and completion rate at all levels	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
050202	Advocacy and sensitization	20,000,000.00	20,000,000.00	10,000,000.00	30,000,000.00
0504	Improved quality of teaching and learning outcomes	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
050402	Instructional and learning materials	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00
051001	Education Not Elsewhere Classified	5,000,000.00	5,000,000.00	0.00	2,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

Total Primary Health Care by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Primary Health Care Expenditure by Function		600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
707	Health	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
7074	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
70741	PUBLIC HEALTH SERVICES	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00

Yalmatu Deba Local Government 2025 Approved Budget

Yalmatu Deba Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
04	Health	600,991,788.00	722,991,788.00	498,810,095.00	983,000,000.00
0401	Effective governance of the health system	550,991,788.00	632,991,788.00	483,542,774.00	645,000,000.00
040103	Health sector coordination mechanisms	550,991,788.00	632,991,788.00	483,542,774.00	645,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
040501	Functional health facilities	50,000,000.00	90,000,000.00	15,267,321.00	250,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00
041001	Health Not Elsewhere Classified	0.00	0.00	0.00	88,000,000.00