



KEBBI STATE GOVERNMENT, NIGERIA

MAIYAMA LOCAL GOVERNMENT 2025 APPROVED BUDGET

Date of Publication

2025

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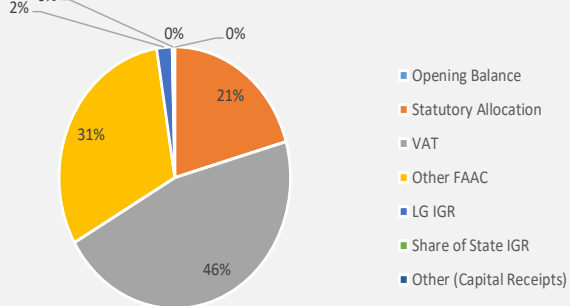
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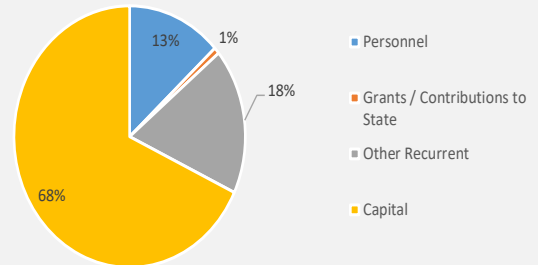
1.A Graphic Summaries of Budget Overview

321215 - Maiyama Local Government, Kebbi State: 2025 Budget Overview

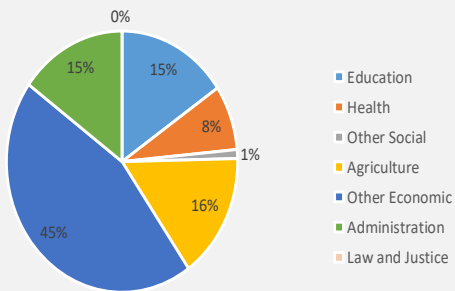
Where is the Money coming from?



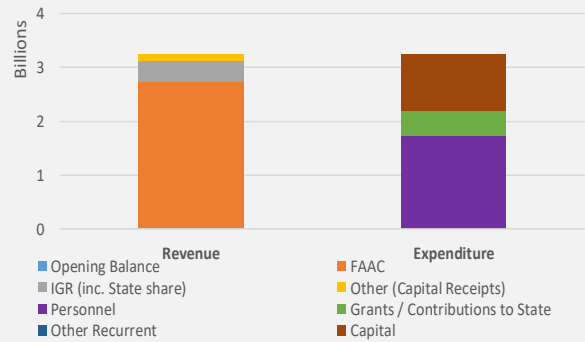
What is the Money being spent On?



Who is Spending the Money?



Inflows and Outflows



2 Budget Reports

2.A Overview

Table 1: Budget Summary

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Summary

Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Opening Balance		753,864,985.00	
Recurrent Revenue	5,983,634,097.00	3,059,235,690.00	7,353,409,213.00
11 - GOVERNMENT SHARE OF FAAC	5,810,474,018.00	2,965,832,190.00	7,168,358,805.00
12 - INDEPENDENT REVENUE	173,160,079.00	93,403,500.00	185,050,408.00
Recurrent Expenditure	1,851,261,980.00	1,520,919,574.00	2,547,113,226.00
21 - PERSONNEL COST	732,462,969.00	627,366,686.00	1,048,368,176.00
22 - OTHER RECURRENT COSTS	1,118,799,011.00	893,552,888.00	1,498,745,050.00
Transfer to Capital Account	4,132,372,117.00	2,292,181,101.00	4,806,295,987.00
Capital Receipts	466,127,883.00	399,818,899.00	602,000,000.00
13 - AID AND GRANTS	466,127,883.00	399,818,899.00	602,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-
23 - CAPITAL EXPENDITURE	4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
Total Revenue (including OB)	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
Total Expenditure	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00

2.B Revenue by Segments

Table 2: Total Revenue by Administrative Units

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Revenue by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Revenue</i>	<i>6,449,761,980.00</i>	<i>3,459,054,589.00</i>	<i>7,955,409,213.00</i>
010000000000	ADMINISTRATION SECTOR	466,127,883.00	399,818,899.00	602,000,000.00
011100000000	OFFICE OF THE LG CHAIRMAN	466,127,883.00	399,818,899.00	602,000,000.00
011100100100	OFFICE OF THE CHAIRMAN	466,127,883.00	399,818,899.00	602,000,000.00
020000000000	ECONOMIC SECTOR	5,983,634,097.00	3,059,235,690.00	7,353,409,213.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	5,983,634,097.00	3,059,235,690.00	7,353,409,213.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	5,983,634,097.00	3,059,235,690.00	7,353,409,213.00

Table 3: Total Revenue by Economic

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Revenue by Economic Classification

Code	Economic	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
1	REVENUE	6,449,761,980.00	3,459,054,589.00	7,955,409,213.00
11	GOVERNMENT SHARE OF FAAC	5,810,474,018.00	2,965,832,190.00	7,168,358,805.00
1101	GOVERNMENT SHARE OF FAAC	5,810,474,018.00	2,965,832,190.00	7,168,358,805.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,669,110,790.00	1,961,141,395.00	1,512,135,790.00
11010101	STATUTORY ALLOCATION	2,669,110,790.00	1,961,141,395.00	1,512,135,790.00
110102	LOCAL GOVERNMENT SHARE OF VAT	1,310,910,956.00	928,482,821.00	3,395,329,861.00
11010201	SHARE OF VAT	1,310,910,956.00	928,482,821.00	3,395,329,861.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,830,452,272.00	76,207,974.00	2,260,893,154.00
11010302	Excess Non-Oil	81,991,898.00	58,856,482.00	194,293,857.00
11010303	Exchange Gain	410,037,563.00	17,351,492.00	2,066,599,297.00
11010308	Solid Mineral	1,338,422,811.00	-	-
12	INDEPENDENT REVENUE	173,160,079.00	93,403,500.00	185,050,408.00
1201	TAX REVENUE	26,179,217.00	9,000,000.00	27,000,000.00
120101	PERSONAL TAXES	7,000,000.00	3,000,000.00	7,595,000.00
12010102	Community or Poll Taxes	7,000,000.00	3,000,000.00	7,595,000.00
120103	OTHER TAXES	19,179,217.00	6,000,000.00	19,405,000.00
12010301	Cattle Tax (Where Applicable)	12,179,217.00	4,000,000.00	13,900,000.00
12010306	DEVELOPMENT TAX/LEVY	5,000,000.00	2,000,000.00	5,505,000.00
12010314	Other Service Taxes	2,000,000.00	-	-
1202	NON-TAX REVENUE	146,980,862.00	84,403,500.00	158,050,408.00
120201	LICENCES - GENERAL	1,025,500.00	933,500.00	1,025,500.00
12020101	Bicycle License	50,000.00	40,000.00	50,000.00
12020102	Canoe License	500.00	500.00	500.00
12020103	Dog/Cat License	40,000.00	38,000.00	40,000.00
12020116	Bakery House License	120,000.00	110,000.00	120,000.00
12020118	Cattle Dealers License	600,000.00	550,000.00	600,000.00
12020120	Cold Room License	75,000.00	70,000.00	75,000.00
12020123	Goldsmith & Gold Sellers License	50,000.00	45,000.00	50,000.00
12020124	Dane Gun License	50,000.00	45,000.00	50,000.00
12020126	Control of Noise Permit	40,000.00	35,000.00	40,000.00

120204	FEES- GENERAL	10,538,434.00	3,470,000.00	29,580,000.00
12020402	Slaughter/Abattoir Fees	500,000.00	400,000.00	2,500,000.00
12020404	Naming of Streets Registration Fees	30,000.00	25,000.00	30,000.00
12020413	Birth & Death Registration Fees	50,000.00	45,000.00	50,000.00
12020422	Motor Garage/Park Fees (As applicable)	7,779,217.00	1,000,000.00	11,000,000.00
12020423	Market Fees (As applicable)	2,179,217.00	2,000,000.00	16,000,000.00
120205	FINES - GENERAL	2,000,000.00	2,000,000.00	5,000,000.00
12020505	Penalty on Tenement Rate	2,000,000.00	2,000,000.00	5,000,000.00
120207	EARNINGS -GENERAL	3,788,081.00	3,000,000.00	14,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,788,081.00	3,000,000.00	10,000,000.00
12020727	Earnings from any other services	-	-	4,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	59,628,847.00	34,000,000.00	57,146,516.00
12020801	RENT ON LOCAL GOVERNMENT QUARTERS	10,000,000.00	5,000,000.00	10,000,000.00
12020805	RENT ON LOCAL GOVERNMENT BUILDINGS / OTHER PREMISES	30,000,000.00	15,000,000.00	30,000,000.00
12020807	Rent on Market Lets & Government Shops	3,482,271.00	-	1,000,000.00
12020812	Tenement Rate (from Telecom Network, Airtel, MTN, etc) per annu	16,146,576.00	14,000,000.00	16,146,516.00
120209	RENT ON LAND & OTHERS - GENERAL	6,000,000.00	6,000,000.00	13,853,484.00
12020915	Ground Rate	4,000,000.00	4,000,000.00	4,000,000.00
12020917	Federal Govt. Grant in lieu of Tenement Rates	1,000,000.00	1,000,000.00	8,000,000.00
12020918	State Govt. Grant in lieu of Tenement Rates	1,000,000.00	1,000,000.00	1,853,484.00
120212	INTEREST EARNED	10,000,000.00	10,000,000.00	10,000,000.00
12021204	Interest on Loans to SMES, Parastatals, and Limited Liability Comp	10,000,000.00	10,000,000.00	10,000,000.00
120213	RE-IMBURSEMENT GENERAL	54,000,000.00	25,000,000.00	27,444,908.00
12021304	LG Share of State IGR	54,000,000.00	25,000,000.00	27,444,908.00
13	AID AND GRANTS	466,127,883.00	399,818,899.00	602,000,000.00
1302	GRANTS	466,127,883.00	399,818,899.00	602,000,000.00
130201	DOMESTIC GRANTS	466,127,883.00	399,818,899.00	602,000,000.00
13020102	CAPITAL GRANTS FROM FGN	466,127,883.00	399,818,899.00	602,000,000.00

Table 3: Total Revenue by Fund

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Revenue by Fund

Code	Fund	2025 Original Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>7,941,293,713.00</i>
01	FEDERATION ACCOUNT	7,168,358,805.00
011	FAAC DIRECT ALLOCATION	7,168,358,805.00
01101	FAAC DIRECT ALLOCATION	7,168,358,805.00
02	CONSOLIDATED REVENUE FUND	170,934,908.00
021	MAIN ENVELOP	170,934,908.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	170,934,908.00
03	CAPITAL DEVELOPMENT FUND	602,000,000.00
031	CDF MAIN	602,000,000.00
03101	CAPITAL DEVELOPMENT FUND	602,000,000.00

2.C Expenditure by Segments

Table 4: Total Expenditure by MDAs

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Overhead Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	1,048,368,176.00	1,498,745,050.00	2,547,113,226.00	5,408,295,987.00	7,955,409,213.00
010000000000	ADMINISTRATION SECTOR	229,830,001.00	110,389,284.00	340,219,285.00	850,000,000.00	1,190,219,285.00
011100000000	OFFICE OF THE LG CHAIRMAN	47,327,846.00	16,742,092.00	64,069,938.00	-	64,069,938.00
011100100100	OFFICE OF THE CHAIRMAN	47,327,846.00	16,742,092.00	64,069,938.00	-	64,069,938.00
011200000000	LOCAL GOVERNMENT COUNCIL	136,164,628.00	15,000,000.00	151,164,628.00	-	151,164,628.00
011200300100	THE COUNCIL	136,164,628.00	15,000,000.00	151,164,628.00	-	151,164,628.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	13,368,592.00	9,000,000.00	22,368,592.00	-	22,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	13,368,592.00	9,000,000.00	22,368,592.00	-	22,368,592.00
016200000000	ADMINISTRATION & GENERAL SERVICES	32,968,935.00	69,647,192.00	102,616,127.00	850,000,000.00	952,616,127.00
016200100100	ADMINISTRATION & GENERAL SERVICES	32,968,935.00	69,647,192.00	102,616,127.00	850,000,000.00	952,616,127.00
020000000000	ECONOMIC SECTOR	390,836,118.00	857,522,213.00	1,248,358,331.00	3,557,838,328.00	4,806,196,659.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	34,374,296.00	13,000,000.00	47,374,296.00	1,195,000,000.00	1,242,374,296.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	34,374,296.00	13,000,000.00	47,374,296.00	1,195,000,000.00	1,242,374,296.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	308,175,236.00	810,522,213.00	1,118,697,449.00	190,748,735.00	1,309,446,184.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	308,175,236.00	810,522,213.00	1,118,697,449.00	190,748,735.00	1,309,446,184.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	25,750,163.00	21,000,000.00	46,750,163.00	2,172,089,593.00	2,218,839,756.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	25,750,163.00	21,000,000.00	46,750,163.00	2,172,089,593.00	2,218,839,756.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22,536,423.00	13,000,000.00	35,536,423.00	-	35,536,423.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22,536,423.00	13,000,000.00	35,536,423.00	-	35,536,423.00
050000000000	SOCIAL SECTOR	427,702,057.00	530,833,553.00	958,535,610.00	1,000,457,659.00	1,958,993,269.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	68,015,755.00	387,043,022.00	455,058,777.00	775,457,659.00	1,230,516,436.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	50,750,433.00	375,220,236.00	425,970,669.00	775,457,659.00	1,201,428,328.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	17,265,322.00	11,822,786.00	29,088,108.00	-	29,088,108.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	331,334,796.00	83,850,811.00	415,185,607.00	225,000,000.00	640,185,607.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	331,334,796.00	83,850,811.00	415,185,607.00	225,000,000.00	640,185,607.00
055100000000	TRADITIONAL RULERS' COUNCIL	28,351,506.00	59,939,720.00	88,291,226.00	-	88,291,226.00
055100100100	TRADITIONAL RULERS' COUNCIL	28,351,506.00	59,939,720.00	88,291,226.00	-	88,291,226.00

Table 5: Expenditure Administrative Unit

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Expenditure</i>	<i>6,449,761,980.00</i>	<i>4,212,919,574.00</i>	<i>7,955,409,213.00</i>
01000000000	ADMINISTRATION SECTOR	1,858,710,984.00	1,346,925,731.00	1,190,219,285.00
01110000000	OFFICE OF THE LG CHAIRMAN	21,042,023.00	16,055,679.00	64,069,938.00
011100100100	OFFICE OF THE CHAIRMAN	21,042,023.00	16,055,679.00	64,069,938.00
01120000000	LOCAL GOVERNMENT COUNCIL	99,564,628.00	44,564,628.00	151,164,628.00
011200300100	THE COUNCIL	99,564,628.00	44,564,628.00	151,164,628.00
01610000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	11,868,592.00	22,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	12,368,592.00	11,868,592.00	22,368,592.00
01620000000	ADMINISTRATION & GENERAL SERVICES	1,725,735,741.00	1,274,436,832.00	952,616,127.00
016200100100	ADMINISTRATION & GENERAL SERVICES	1,725,735,741.00	1,274,436,832.00	952,616,127.00
02000000000	ECONOMIC SECTOR	2,759,048,767.00	1,595,164,732.00	4,806,196,659.00
02150000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,211,874,296.00	1,039,374,296.00	1,242,374,296.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,211,874,296.00	1,039,374,296.00	1,242,374,296.00
02200000000	DEPARTMENT FINANCE AND SUPPLIES	718,737,885.00	496,853,850.00	1,309,446,184.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	718,737,885.00	496,853,850.00	1,309,446,184.00
02340000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	799,400,163.00	30,900,163.00	2,218,839,756.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	799,400,163.00	30,900,163.00	2,218,839,756.00
02380000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	29,036,423.00	28,036,423.00	35,536,423.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	29,036,423.00	28,036,423.00	35,536,423.00
05000000000	SOCIAL SECTOR	1,832,002,229.00	1,270,829,111.00	1,958,993,269.00
05170000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	1,327,271,215.00	865,753,136.00	1,230,516,436.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	1,283,552,340.00	826,664,476.00	1,201,428,328.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	43,718,875.00	39,088,660.00	29,088,108.00
05210000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	417,697,749.00	330,167,749.00	640,185,607.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	417,697,749.00	330,167,749.00	640,185,607.00
05510000000	TRADITIONAL RULERS' COUNCIL	87,033,265.00	74,908,226.00	88,291,226.00
055100100100	TRADITIONAL RULERS' COUNCIL	87,033,265.00	74,908,226.00	88,291,226.00

Table 6: Personnel Expenditure by Administrative Units

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Personnel Expenditure</i>	<i>732,462,969.00</i>	<i>627,366,686.00</i>	<i>1,048,368,176.00</i>
010000000000	ADMINISTRATION SECTOR	136,286,901.00	82,033,692.00	229,830,001.00
011100000000	OFFICE OF THE LG CHAIRMAN	7,427,210.00	7,174,001.00	47,327,846.00
011100100100	OFFICE OF THE CHAIRMAN	7,427,210.00	7,174,001.00	47,327,846.00
011200000000	LOCAL GOVERNMENT COUNCIL	93,564,628.00	38,564,628.00	136,164,628.00
011200300100	THE COUNCIL	93,564,628.00	38,564,628.00	136,164,628.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	7,368,592.00	13,368,592.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,368,592.00	7,368,592.00	13,368,592.00
016200000000	ADMINISTRATION & GENERAL SERVICES	28,926,471.00	28,926,471.00	32,968,935.00
016200100100	ADMINISTRATION & GENERAL SERVICES	28,926,471.00	28,926,471.00	32,968,935.00
020000000000	ECONOMIC SECTOR	225,608,198.00	193,283,203.00	390,836,118.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	34,374,296.00	34,374,296.00	34,374,296.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	34,374,296.00	34,374,296.00	34,374,296.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	144,297,316.00	111,972,321.00	308,175,236.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	144,297,316.00	111,972,321.00	308,175,236.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	24,400,163.00	24,400,163.00	25,750,163.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	24,400,163.00	24,400,163.00	25,750,163.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22,536,423.00	22,536,423.00	22,536,423.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	22,536,423.00	22,536,423.00	22,536,423.00
050000000000	SOCIAL SECTOR	370,567,870.00	352,049,791.00	427,702,057.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	68,663,426.00	50,145,347.00	68,015,755.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	42,224,551.00	28,336,687.00	50,750,433.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	26,438,875.00	21,808,660.00	17,265,322.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	275,346,938.00	275,346,938.00	331,334,796.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	275,346,938.00	275,346,938.00	331,334,796.00
055100000000	TRADITIONAL RULERS' COUNCIL	26,557,506.00	26,557,506.00	28,351,506.00
055100100100	TRADITIONAL RULERS' COUNCIL	26,557,506.00	26,557,506.00	28,351,506.00

Table 7: Overhead Expenditure by Administrative Unit

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Overhead Expenditure	1,118,799,011.00	893,552,888.00	1,498,745,050.00
010000000000	ADMINISTRATION SECTOR	92,424,083.00	84,892,039.00	110,389,284.00
011100000000	OFFICE OF THE LG CHAIRMAN	13,614,813.00	8,881,678.00	16,742,092.00
011100100100	OFFICE OF THE CHAIRMAN	13,614,813.00	8,881,678.00	16,742,092.00
011200000000	LOCAL GOVERNMENT COUNCIL	6,000,000.00	6,000,000.00	15,000,000.00
011200300100	THE COUNCIL	6,000,000.00	6,000,000.00	15,000,000.00
016100000000	OFFICE OF THE SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	4,500,000.00	9,000,000.00
016100100100	SECRETARY TO THE LOCAL GOVERNMENT	6,000,000.00	4,500,000.00	9,000,000.00
016200000000	ADMINISTRATION & GENERAL SERVICES	66,809,270.00	65,510,361.00	69,647,192.00
016200100100	ADMINISTRATION & GENERAL SERVICES	66,809,270.00	65,510,361.00	69,647,192.00
020000000000	ECONOMIC SECTOR	497,940,569.00	401,881,529.00	857,522,213.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	7,000,000.00	5,000,000.00	13,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	7,000,000.00	5,000,000.00	13,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	474,440,569.00	384,881,529.00	810,522,213.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	474,440,569.00	384,881,529.00	810,522,213.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	10,000,000.00	6,500,000.00	21,000,000.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	10,000,000.00	6,500,000.00	21,000,000.00
023800000000	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,500,000.00	5,500,000.00	13,000,000.00
023800100100	DEPARTMENT OF BUDGET, PLANNING, RESEARCH & STATISTICS (BPRS)	6,500,000.00	5,500,000.00	13,000,000.00
050000000000	SOCIAL SECTOR	528,434,359.00	406,779,320.00	530,833,553.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	418,607,789.00	315,607,789.00	387,043,022.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	401,327,789.00	298,327,789.00	375,220,236.00
051702600100	UNIVERSAL BASIC EDUCATION BOARD (UBEB)	17,280,000.00	17,280,000.00	11,822,786.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	49,350,811.00	42,820,811.00	83,850,811.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	49,350,811.00	42,820,811.00	83,850,811.00
055100000000	TRADITIONAL RULERS' COUNCIL	60,475,759.00	48,350,720.00	59,939,720.00
055100100100	TRADITIONAL RULERS' COUNCIL	60,475,759.00	48,350,720.00	59,939,720.00

Table 8: Capital Expenditure by Administrative Units

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Administrative Unit

Code	Administrative Unit	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Capital Expenditure</i>	<i>4,598,500,000.00</i>	<i>2,692,000,000.00</i>	<i>5,408,295,987.00</i>
010000000000	ADMINISTRATION SECTOR	1,630,000,000.00	1,180,000,000.00	850,000,000.00
016200000000	ADMINISTRATION & GENERAL SERVICES	1,630,000,000.00	1,180,000,000.00	850,000,000.00
016200100100	ADMINISTRATION & GENERAL SERVICES	1,630,000,000.00	1,180,000,000.00	850,000,000.00
020000000000	ECONOMIC SECTOR	2,035,500,000.00	1,000,000,000.00	3,557,838,328.00
021500000000	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,170,500,000.00	1,000,000,000.00	1,195,000,000.00
021500100100	DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL DEVELOPMENT	1,170,500,000.00	1,000,000,000.00	1,195,000,000.00
022000000000	DEPARTMENT FINANCE AND SUPPLIES	100,000,000.00	-	190,748,735.00
022000100100	DEPARTMENT FINANCE AND SUPPLIES	100,000,000.00	-	190,748,735.00
023400000000	DEPARTMENT OF WORKS, HOUSING, LANDS AND SURVEY	765,000,000.00	-	2,172,089,593.00
023400100100	DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SURVEY	765,000,000.00	-	2,172,089,593.00
050000000000	SOCIAL SECTOR	933,000,000.00	512,000,000.00	1,000,457,659.00
051700000000	DEPARTMENT OF SOCIAL DEVELOPMENT & EDUCATION	840,000,000.00	500,000,000.00	775,457,659.00
051700100100	DEPARTMENT OF SOCIAL DEVELOPMENT	840,000,000.00	500,000,000.00	775,457,659.00
052100000000	DEPARTMENT OF MEDICAL & HEALTH SERVICE	93,000,000.00	12,000,000.00	225,000,000.00
052100100100	DEPARTMENT OF MEDICAL & HEALTH SERVICE	93,000,000.00	12,000,000.00	225,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Expenditure by Economic Classification

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
2	EXPENDITURES	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
21	PERSONNEL COST	732,462,969.00	627,366,686.00	1,048,368,176.00
2101	SALARY	539,219,111.00	534,335,687.00	681,118,247.00
210101	SALARIES AND WAGES	539,219,111.00	534,335,687.00	681,118,247.00
21010101	SALARIES	496,227,273.00	491,597,058.00	552,925,773.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	42,991,838.00	42,738,629.00	128,192,474.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,500,000.00	6,500,000.00	39,800,000.00
210201	ALLOWANCES	35,500,000.00	6,500,000.00	39,800,000.00
21020109	Furniture Allowance	35,500,000.00	6,500,000.00	39,800,000.00
2103	SOCIAL BENEFITS	157,743,858.00	86,530,999.00	327,449,929.00
210301	SOCIAL BENEFITS	157,743,858.00	86,530,999.00	327,449,929.00
21030101	GRATUITY	60,102,776.00	15,450,915.00	174,489,314.00
21030102	PENSION	97,641,082.00	71,080,084.00	152,960,615.00
22	OTHER RECURRENT COSTS	1,118,799,011.00	893,552,888.00	1,498,745,050.00
2202	OVERHEAD COST	145,500,000.00	108,500,000.00	253,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	18,500,000.00	12,500,000.00	32,000,000.00
22020102	LOCAL TRAVEL AND TRANSPORT - OTHERS	18,500,000.00	12,500,000.00	32,000,000.00
220202	UTILITIES - GENERAL	6,000,000.00	3,000,000.00	10,000,000.00
22020201	ELECTRICITY CHARGES	5,000,000.00	3,000,000.00	8,000,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	-	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	5,500,000.00	11,000,000.00
22020301	OFFICE STATIONARY / COMPUTER CONSUMABLES	7,000,000.00	5,500,000.00	11,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	38,000,000.00	26,500,000.00	68,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	15,000,000.00	34,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	18,000,000.00	11,500,000.00	34,000,000.00
220206	OTHER SERVICES - GENERAL	50,200,000.00	48,000,000.00	49,400,000.00
22020601	SECURITY SERVICES	43,200,000.00	43,000,000.00	38,400,000.00
22020610	OTHER SERVICES	7,000,000.00	5,000,000.00	11,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	3,000,000.00	11,000,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	1,000,000.00	3,000,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	4,000,000.00
22020707	AGRICULTURAL CONSULTING	-	-	2,000,000.00
22020708	MEDICAL CONSULTING	2,000,000.00	1,000,000.00	2,000,000.00

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
220210	MISCELLANEOUS EXPENSES GENERAL	20,800,000.00	10,000,000.00	71,600,000.00
22021001	ENTERTAINMENT & HOSPITALITY	5,800,000.00	3,000,000.00	16,600,000.00
22021004	MEDICAL EXPENSES: LOCAL	5,000,000.00	2,000,000.00	35,000,000.00
22021007	WELFARE PACKAGES	10,000,000.00	5,000,000.00	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	973,299,011.00	785,052,888.00	1,245,745,050.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	973,299,011.00	785,052,888.00	1,245,745,050.00
22040101	GRANTS TO STATE GOVERNMENT - RECURRENT	44,848,533.00	44,497,558.00	63,102,919.00
22040102	GRANTS TO STATE GOVERNMENT - CAPITAL	441,481,306.00	363,174,332.00	736,489,272.00
22040109	GRANTS TO COMMUNITIES/NGOS	486,969,172.00	377,380,998.00	446,152,859.00
23	CAPITAL EXPENDITURE	4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
2301	FIXED ASSETS PURCHASED	1,660,500,000.00	1,330,000,000.00	1,418,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,660,500,000.00	1,330,000,000.00	1,418,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	80,000,000.00	-	30,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	3,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	500,000,000.00	330,000,000.00	300,000,000.00
23010109	PURCHASE OF SEA BOATS	5,000,000.00	-	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	-	30,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	-	20,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	-	10,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	950,500,000.00	1,000,000,000.00	895,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	30,000,000.00	-	90,000,000.00
23010145	PURCHASE OF ICT EQUIPMENTS	10,000,000.00	-	10,000,000.00
2302	CONSTRUCTION / PROVISION	1,045,000,000.00	50,000,000.00	2,194,547,252.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,045,000,000.00	50,000,000.00	2,194,547,252.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	50,000,000.00	100,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	110,000,000.00	-	292,089,593.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	110,000,000.00	-	220,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000.00	-	50,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	-	90,457,659.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	2,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	140,000,000.00	-	150,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	360,000,000.00	-	700,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	125,000,000.00	-	500,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	-	-	60,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	40,000,000.00	-	30,000,000.00

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
2303	REHABILITATION / REPAIRS	395,000,000.00	-	1,010,748,735.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	395,000,000.00	-	1,010,748,735.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	190,000,000.00	-	190,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	40,000,000.00	-	100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	40,000,000.00	-	40,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	-	400,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	60,000,000.00	-	160,748,735.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	30,000,000.00	-	60,000,000.00
23030129	REHABILITATION/REPAIRS- MOSQUES	15,000,000.00	-	60,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00	-	3,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000.00	-	3,000,000.00
23040101	TREE PLANTING	5,000,000.00	-	3,000,000.00
2305	OTHER CAPITAL PROJECTS	1,493,000,000.00	1,312,000,000.00	782,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,493,000,000.00	1,312,000,000.00	782,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	200,000,000.00	200,000,000.00	200,000,000.00
23050108	SPECIAL GARNTS AND INTERVENTION	1,283,000,000.00	1,112,000,000.00	575,000,000.00
23050109	PROVISION OF AGRICULTURAL INPUTS	10,000,000.00	-	7,000,000.00

2.E Expenditure by Function

Table 10: Total Expenditure by Function

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	Total Expenditure	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
701	GENERAL PUBLIC SERVICES	3,339,462,366.00	2,361,987,858.00	3,023,370,489.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	3,238,616,673.00	2,263,941,074.00	2,911,186,874.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,764,176,104.00	1,879,059,545.00	2,100,664,661.00
70112	FINANCIAL AND FISCAL AFFAIRS	474,440,569.00	384,881,529.00	810,522,213.00
7013	GENERAL SERVICES	100,845,693.00	98,046,784.00	112,183,615.00
70131	GENERAL PERSONNEL SERVICES	65,809,270.00	65,510,361.00	67,647,192.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	29,036,423.00	28,036,423.00	35,536,423.00
70133	OTHER GENERAL SERVICES	6,000,000.00	4,500,000.00	9,000,000.00
704	ECONOMIC AFFAIRS	1,471,374,296.00	1,039,374,296.00	2,548,123,031.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	-	190,748,735.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	-	190,748,735.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	991,374,296.00	1,039,374,296.00	957,374,296.00
70421	AGRICULTURE	991,374,296.00	1,039,374,296.00	957,374,296.00
7045	TRANSPORT	380,000,000.00	-	1,400,000,000.00
70451	ROAD TRANSPORT	380,000,000.00	-	1,400,000,000.00
705	ENVIRONMENTAL PROTECTION	80,000,000.00	-	160,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	-	160,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	-	160,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	334,400,163.00	30,900,163.00	648,839,756.00
7061	HOUSING DEVELOPMENT	114,400,163.00	30,900,163.00	76,750,163.00
70611	HOUSING DEVELOPMENT	114,400,163.00	30,900,163.00	76,750,163.00
7063	WATER SUPPLY	110,000,000.00	-	220,000,000.00
70631	WATER SUPPLY	110,000,000.00	-	220,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	-	352,089,593.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	-	352,089,593.00
707	HEALTH	417,697,749.00	330,167,749.00	640,185,607.00
7072	OUTPATIENT SERVICES	324,697,749.00	318,167,749.00	415,185,607.00
70721	GENERAL MEDICAL SERVICES	324,697,749.00	318,167,749.00	415,185,607.00
7073	HOSPITAL SERVICES	93,000,000.00	12,000,000.00	225,000,000.00
70731	GENERAL HOSPITAL SERVICES	93,000,000.00	12,000,000.00	225,000,000.00
708	RECREATION, CULTURE AND RELIGION	100,475,759.00	48,350,720.00	109,939,720.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	100,475,759.00	48,350,720.00	109,939,720.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	100,475,759.00	48,350,720.00	109,939,720.00
709	EDUCATION	548,607,789.00	315,607,789.00	497,500,681.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	548,607,789.00	315,607,789.00	497,500,681.00
70912	PRIMARY EDUCATION	548,607,789.00	315,607,789.00	497,500,681.00
710	SOCIAL PROTECTION	157,743,858.00	86,530,999.00	327,449,929.00
7102	OLD AGE	157,743,858.00	86,530,999.00	327,449,929.00
71021	OLD AGE	157,743,858.00	86,530,999.00	327,449,929.00

Table 11: Personnel Expenditure by Function

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Personnel Expenditure</i>	<i>732,462,969.00</i>	<i>627,366,686.00</i>	<i>1,048,368,176.00</i>
701	GENERAL PUBLIC SERVICES	240,597,714.00	206,714,290.00	329,458,992.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	218,061,291.00	184,177,867.00	306,922,569.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	218,061,291.00	184,177,867.00	306,922,569.00
7013	GENERAL SERVICES	22,536,423.00	22,536,423.00	22,536,423.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	22,536,423.00	22,536,423.00	22,536,423.00
704	ECONOMIC AFFAIRS	34,374,296.00	34,374,296.00	34,374,296.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	34,374,296.00	34,374,296.00	34,374,296.00
70421	AGRICULTURE	34,374,296.00	34,374,296.00	34,374,296.00
706	HOUSING AND COMMUNITY AMMENITIES	24,400,163.00	24,400,163.00	25,750,163.00
7061	HOUSING DEVELOPMENT	24,400,163.00	24,400,163.00	25,750,163.00
70611	HOUSING DEVELOPMENT	24,400,163.00	24,400,163.00	25,750,163.00
707	HEALTH	275,346,938.00	275,346,938.00	331,334,796.00
7072	OUTPATIENT SERVICES	275,346,938.00	275,346,938.00	331,334,796.00
70721	GENERAL MEDICAL SERVICES	275,346,938.00	275,346,938.00	331,334,796.00
710	SOCIAL PROTECTION	157,743,858.00	86,530,999.00	327,449,929.00
7102	OLD AGE	157,743,858.00	86,530,999.00	327,449,929.00
71021	OLD AGE	157,743,858.00	86,530,999.00	327,449,929.00

Table 12: Overhead Expenditure by Function

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Overhead Expenditure</i>	<i>1,118,799,011.00</i>	<i>893,552,888.00</i>	<i>1,498,745,050.00</i>
701	GENERAL PUBLIC SERVICES	573,364,652.00	475,273,568.00	933,911,497.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	495,055,382.00	399,763,207.00	844,264,305.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,614,813.00	14,881,678.00	33,742,092.00
70112	FINANCIAL AND FISCAL AFFAIRS	474,440,569.00	384,881,529.00	810,522,213.00
7013	GENERAL SERVICES	78,309,270.00	75,510,361.00	89,647,192.00
70131	GENERAL PERSONNEL SERVICES	65,809,270.00	65,510,361.00	67,647,192.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,500,000.00	5,500,000.00	13,000,000.00
70133	OTHER GENERAL SERVICES	6,000,000.00	4,500,000.00	9,000,000.00
704	ECONOMIC AFFAIRS	7,000,000.00	5,000,000.00	13,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	7,000,000.00	5,000,000.00	13,000,000.00
70421	AGRICULTURE	7,000,000.00	5,000,000.00	13,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	10,000,000.00	6,500,000.00	21,000,000.00
7061	HOUSING DEVELOPMENT	10,000,000.00	6,500,000.00	21,000,000.00
70611	HOUSING DEVELOPMENT	10,000,000.00	6,500,000.00	21,000,000.00
707	HEALTH	49,350,811.00	42,820,811.00	83,850,811.00
7072	OUTPATIENT SERVICES	49,350,811.00	42,820,811.00	83,850,811.00
70721	GENERAL MEDICAL SERVICES	49,350,811.00	42,820,811.00	83,850,811.00
708	RECREATION, CULTURE AND RELIGION	60,475,759.00	48,350,720.00	59,939,720.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	60,475,759.00	48,350,720.00	59,939,720.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	60,475,759.00	48,350,720.00	59,939,720.00
709	EDUCATION	418,607,789.00	315,607,789.00	387,043,022.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	418,607,789.00	315,607,789.00	387,043,022.00
70912	PRIMARY EDUCATION	418,607,789.00	315,607,789.00	387,043,022.00

Table 13: Capital Expenditure by Function

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Function

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
	<i>Total Capital Expenditure</i>	<i>4,598,500,000.00</i>	<i>2,692,000,000.00</i>	<i>5,408,295,987.00</i>
701	GENERAL PUBLIC SERVICES	2,525,500,000.00	1,680,000,000.00	1,760,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	2,525,500,000.00	1,680,000,000.00	1,760,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,525,500,000.00	1,680,000,000.00	1,760,000,000.00
704	ECONOMIC AFFAIRS	1,430,000,000.00	1,000,000,000.00	2,500,748,735.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	100,000,000.00	-	190,748,735.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	100,000,000.00	-	190,748,735.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	950,000,000.00	1,000,000,000.00	910,000,000.00
70421	AGRICULTURE	950,000,000.00	1,000,000,000.00	910,000,000.00
7045	TRANSPORT	380,000,000.00	-	1,400,000,000.00
70451	ROAD TRANSPORT	380,000,000.00	-	1,400,000,000.00
705	ENVIRONMENTAL PROTECTION	80,000,000.00	-	160,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	-	160,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	80,000,000.00	-	160,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	300,000,000.00	-	602,089,593.00
7061	HOUSING DEVELOPMENT	80,000,000.00	-	30,000,000.00
70611	HOUSING DEVELOPMENT	80,000,000.00	-	30,000,000.00
7063	WATER SUPPLY	110,000,000.00	-	220,000,000.00
70631	WATER SUPPLY	110,000,000.00	-	220,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	-	352,089,593.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	110,000,000.00	-	352,089,593.00
707	HEALTH	93,000,000.00	12,000,000.00	225,000,000.00
7073	HOSPITAL SERVICES	93,000,000.00	12,000,000.00	225,000,000.00
70731	GENERAL HOSPITAL SERVICES	93,000,000.00	12,000,000.00	225,000,000.00
708	RECREATION, CULTURE AND RELIGION	40,000,000.00	-	50,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	40,000,000.00	-	50,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	40,000,000.00	-	50,000,000.00
709	EDUCATION	130,000,000.00	-	110,457,659.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	130,000,000.00	-	110,457,659.00
70912	PRIMARY EDUCATION	130,000,000.00	-	110,457,659.00

2.F Expenditure by Location

Table 144: Total Expenditure by Location

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Total Expenditure by Location

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
3212	Zone 2 - Kebbi Central	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
321215	Maiyama	6,449,761,980.00	4,212,919,574.00	7,955,409,213.00
32121501	Andarai/ Kurunkwu/ Zongun Liba	40,000,000.00	-	70,000,000.00
32121502	Giwa Tazo/zara	20,000,000.00	-	40,000,000.00
32121503	Gumbin Kure	-	-	20,000,000.00
32121504	Karaye/dogondaji	25,000,000.00	-	12,000,000.00
32121505	Kawara/s/sara/yarkamba	30,000,000.00	-	30,000,000.00
32121506	Kuben Rigidiga	-	-	2,000,000.00
32121507	Liba/danwa/kuka Kogo	25,000,000.00	-	20,000,000.00
32121597	LG Wide - Maiyama LG	6,309,761,980.00	4,212,919,574.00	7,761,409,213.00

Table 15: Personnel Expenditure by Location**321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Personnel Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	732,462,969.00	627,366,686.00	1,048,368,176.00
3212	Zone 2 - Kebbi Central	732,462,969.00	627,366,686.00	1,048,368,176.00
321215	Maiyama	732,462,969.00	627,366,686.00	1,048,368,176.00
32121597	LG Wide - Maiyama LG	732,462,969.00	627,366,686.00	1,048,368,176.00

Table 16: Overhead Expenditure by Location**321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Overhead Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	1,118,799,011.00	893,552,888.00	1,498,745,050.00
3212	Zone 2 - Kebbi Central	1,118,799,011.00	893,552,888.00	1,498,745,050.00
321215	Maiyama	1,118,799,011.00	893,552,888.00	1,498,745,050.00
32121597	LG Wide - Maiyama LG	1,118,799,011.00	893,552,888.00	1,498,745,050.00

Table 17: Capital Expenditure by Location**321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Capital Expenditure by Location**

Code	Item	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
321	Kebbi State	4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
3212	Zone 2 - Kebbi Central	4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
321215	Maiyama	4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
32121501	Andarai/ Kurunkwu/ Zongun Liba	40,000,000.00	-	70,000,000.00
32121502	Giwa Tazo/zara	20,000,000.00	-	40,000,000.00
32121503	Gumbin Kure	-	-	20,000,000.00
32121504	Karaye/dogondaji	25,000,000.00	-	12,000,000.00
32121505	Kawara/s/sara/yarkamba	30,000,000.00	-	30,000,000.00
32121506	Kuben Rigidiga	-	-	2,000,000.00
32121507	Liba/danwa/kuka Kogo	25,000,000.00	-	20,000,000.00
32121597	LG Wide - Maiyama LG	4,458,500,000.00	2,692,000,000.00	5,214,295,987.00

2.G Capital Expenditure Details

Table 18: Capital Expenditure by Project (See Annex 1 below for the Descriptions of the Programme Code).

321215 - Maiyama Local Government, Kebbi State - 2025 Budget: Capital Projects

Project Name	Programme Code	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to December	2025 Original Budget
Total Capital Expenditure					4,598,500,000.00	2,692,000,000.00	5,408,295,987.00
Fertilizer purchase/distribution	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	500,000,000.00	400,000,000.00	500,000,000.00
Purchase of Agro-chemical	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	200,000,000.00	400,000,000.00	100,000,000.00
Purchase grains	010303	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	200,000,000.00	200,000,000.00	200,000,000.00
Purchase of tractor	010301	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121501 - Andaraj/ Kurunkwu/	30,000,000.00	-	50,000,000.00
Purchase of water pumps	010302	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121502 - Giwa Tazo/zara	20,000,000.00	-	40,000,000.00
Construction of Fertilizer stor	010101	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121503 - Gumbin Kure	-	-	20,000,000.00
Grazing Area	010205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121504 - Karaye/dogondaji	20,000,000.00	-	10,000,000.00
Construction of slaughter house	010205	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	20,000,000.00	-	30,000,000.00
Construction of Veterinary clinic	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	30,000,000.00	-	50,000,000.00
Construction of Abbatoirs	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	60,000,000.00	-	30,000,000.00
Purchase of Vetirinary drugs	010203	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	30,000,000.00	-	20,000,000.00
Construction of cattle park	011001	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	10,000,000.00	-	10,000,000.00
Purchase of Seedlings	010301	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121597 - LG Wide - Maiyama	5,000,000.00	-	5,000,000.00
Nursery of trees	010102	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121504 - Karaye/dogondaji	5,000,000.00	-	2,000,000.00
Construction of shelter belt	010101	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23040100 - PRESERVATION OF THE ENVIRONMENT - GENE	32121597 - LG Wide - Maiyama	5,000,000.00	-	3,000,000.00
Purchase of flying boats	010501	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	5,000,000.00	-	30,000,000.00
supply of hooks and fishing nets	010101	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	500,000.00	-	5,000,000.00
Supply of Knitting Machines	010101	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	20,000,000.00	-	50,000,000.00
Purchase of Sewing Machines	010101	021500100100 - DEPARTMENT OF AGRICULTURE, NATURAL RESOURCES & RURAL	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	10,000,000.00	-	40,000,000.00

Rural Electrification	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	50,000,000.00	-	100,000,000.00
Extension of electricity	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	30,000,000.00	-	100,000,000.00
Supply of Solar street lights	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	-	-	60,000,000.00
Installation of transformer	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	20,000,000.00	-	50,000,000.00
Replacement of Broking Poles	141001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	10,000,000.00	-	42,089,593.00
Construction of modern market/Fencing	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	50,000,000.00	-	120,748,735.00
Construction of market stalls	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	-	-	20,000,000.00
Construction of motor park/Fencing	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	40,000,000.00	-	30,000,000.00
Renovation of market	131001	022000100100 - DEPARTMENT FINANCE AND SUPPLIES	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	10,000,000.00	-	20,000,000.00
Construction of Feeder road	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	-	-	300,000,000.00
Construction of roads/Rehabilitation	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	360,000,000.00	-	400,000,000.00
Rehabilitation of Roads and Bridges	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	20,000,000.00	-	400,000,000.00
Construction and renovation of ongoing roads projects	171001	023400100100 - DEPARTMENT OF WORKS, TRANSPORT, HOUSING, LANDS AND SI	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	-	-	300,000,000.00
Rehabilitation of primary school	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	40,000,000.00	-	40,000,000.00
Purchase of School of Furniture's	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121597 - LG Wide - Maiyama	50,000,000.00	-	30,000,000.00
Construction/Renovation of Islamiya school	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	40,000,000.00	-	50,000,000.00
Construction of primary schools	050401	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	40,000,000.00	-	40,457,659.00
Construction and rehabilitation of staff quarters	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	-	-	20,000,000.00
Fencing of health centre	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	-	-	30,000,000.00
Purchase of drugs for outbreak of miscles	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121597 - LG Wide - Maiyama	30,000,000.00	10,000,000.00	50,000,000.00
Construction of maternity health center	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121597 - LG Wide - Maiyama	20,000,000.00	-	20,000,000.00
Counterpart contribution to immunization plus days	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121597 - LG Wide - Maiyama	3,000,000.00	2,000,000.00	5,000,000.00
Construction/upgrading of dispensaries	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23030100 - REHABILITATION / REPAIRS OF FIXED ASSETS	32121597 - LG Wide - Maiyama	40,000,000.00	-	100,000,000.00
Food and Nutrition	Health Not Elsewh	052100100100 - DEPARTMENT OF MEDICAL & HEALTH SERVICE	23050100 - ACQUISITION OF NON TANGIBLE ASSETS	32121597 - LG Wide - Maiyama	-	-	-
Purchase of information equipment.	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23010100 - PURCHASE OF FIXED ASSETS - GENERAL	32121505 - Kawara/s/sara/yarka	10,000,000.00	-	10,000,000.00
Construction of TV view centre	131001	051700100100 - DEPARTMENT OF SOCIAL DEVELOPMENT	23020100 - CONSTRUCTION / PROVISION OF FIXED ASSET	32121506 - Kuben Rigidiga	-	-	2,000,000.00

2.H Annex 1: Programme Code Description

Code	Description
1	<i>Agriculture</i>
101	<i>Effective governance of the Agriculture Sector</i>
10101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
10102	Agriculture sector coordination mechanisms
102	<i>Development of the livestock value chain</i>
10201	Ruminant (cattle, sheep & goats) production and marketing
10202	Meat processing and marketing
10203	Poultry, pig, and micro livestock production
10204	Dairy development
10205	Animal health and livestock diseases management
10206	Livestock feeds development
103	<i>Enhancement of food production and productivity</i>
10301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
10302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
10303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)
104	<i>Reduction of post-harvest losses</i>
10401	Modern technology for post-harvest storage and value addition
10402	Buffer stocking and commodity warehousing
10403	Market linkage
10404	Agricultural produce and quality control
105	<i>Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)</i>
10501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
10502	Commercial coastal and inland fishing
10503	Fish processing and post-harvest management
10504	Marine industrial fishing
106	<i>Promotion of forest resource conservation and preservation of biodiversity</i>

10601	Forest regeneration and conservation
10602	Eco-tourism development
10603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
107	<i>Promotion of enabling environment for increased agricultural development</i>
10701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
10702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
10703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
10704	Adaptive research, unified and all-inclusive extension services delivery
10705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
10706	Capacity building for stakeholders and professional human resources development
110	<i>Agriculture Sector Expenditures Not Elsewhere Classified</i>
11001	Agriculture Programme Not Elsewhere Classified
2	<i>Societal Re-orientation</i>
210	<i>Societal Re-orientation - General</i>
21001	Societal Re-orientation - General
3	<i>Poverty Alleviation</i>
310	<i>Poverty Alleviation - General</i>
31001	Poverty Alleviation - General
4	<i>Health</i>
401	<i>Effective governance of the health system</i>
40101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
40102	Human and institutional capacity performance management
40103	Health sector coordination mechanisms
40104	Integrated supportive supervision
402	<i>Community engagement and participation in health</i>
40201	Community interventions
40202	Community structures
403	<i>Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens</i>
40301	Reproductive, maternal and neonatal health
40302	Child health

40303	Adolescent health
40304	Communicable diseases
40305	Non-communicable diseases
40306	Nutrition
40307	Emergency services
404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
40401	Pre-service training
40402	HRH Performance management
40403	In service training (continuing education)
405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
40501	Functional health facilities
40502	Planned Preventive Maintenance (PPM)
40503	Facility electrification, water and sanitation
406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
40601	Sustainable drug supply
40602	Vaccines supply chain
407	<i>Evidence generation and utilisation</i>
40701	Routine information system
40702	Surveys and facility assessments
40703	Research and development (Institutional Review Board, Clinical Trials)
40704	Monitoring and Evaluation (M&E)
408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
40801	Integrated national disease surveillance
40802	Public health laboratories
40803	Emergency Operation Centres (EOC)
409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
40901	Mobilising equity contributions and vulnerable group funds
40902	Mobilising employers' contributions to the State Social Health Insurance Scheme
410	<i>Health Sector Expenditures Not Elsewhere Classified</i>

41001	Health Not Elsewhere Classified
5	Education
501	Effective governance of the education system
50101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
50102	Human and institutional capacity performance management
50103	Education sector coordination mechanisms
50104	Integrated supportive supervision
502	Increase in access, retention, and completion rate at all levels
50201	Early Childhood Care, Development and Education (ECCDE)
50202	Advocacy and sensitization
50203	School feeding
50204	School-based health
50205	Parental and community support
503	Equity and inclusiveness in the provision of educational services
50301	Inclusive Education
50302	Special education
50303	Nomadic and migrants' education
50304	Second chance education
50305	Girls/Boys child education
50306	Emergency Response
504	Improved quality of teaching and learning outcomes
50401	All levels of education quality assurance
50402	Instructional and learning materials
50403	Teaching and non-teaching staff capacity building
50404	Curriculum review and development
50405	Teachers' recruitment and deployment
50406	School examination and MLA
505	Adequate infrastructure at all levels
50501	Schools' infrastructure construction and rehabilitation
50502	Furnishing

50503	Libraries and laboratories
50504	Water, sanitation and hygiene
50505	School safety
506	<i>Improved education information management system (EIMS)</i>
50601	ICT equipment, software and expertise
50602	Research and development
50603	Data and data management
510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
51001	Education Not Elsewhere Classified
6	<i>Housing and Urban Development</i>
610	<i>Housing and Urban Development - General</i>
61001	Housing and Urban Development - General
7	<i>Gender</i>
710	<i>Gender - General</i>
71001	Gender - General
8	<i>Youth</i>
810	<i>Youth - General</i>
81001	Youth - General
9	<i>Environmental Improvement</i>
910	<i>Environmental Improvement - General</i>
91001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	<i>Water Resources and Rural Deve - General</i>
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>
1110	<i>Information Communication and Technology - General</i>
111001	Information Communication and Technology - General
12	<i>Growing the Private Sector</i>
1210	<i>Growing the Private Sector - General</i>
121001	Growing the Private Sector - General

13	<i>Reform of Government and Governance</i>
1310	Reform of Government and Governance - General
131001	Reform of Government and Governance - General
14	<i>Power</i>
1410	Power - General
141001	Power - General
15	<i>Rail</i>
1510	Rail - General
151001	Rail - General
16	<i>Water Ways</i>
1610	Water Ways - General
161001	Water Ways - General
17	<i>Road</i>
1710	Road - General
171001	Road - General
18	<i>Airways</i>
1810	Airways - General
181001	Airways - General
19	<i>COVID-19</i>
1910	COVID-19 - General
191001	COVID-19 - General
20	<i>CLIMATE CHANGE</i>
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	<i>Oil and Gas Infrastructure</i>
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General