

Funakaye Local Government 2026 Approved Budget Summary

Funakaye Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		472,425,827.11	472,425,827.11	420,000,000.00
Total:		472,425,827.11	472,425,827.11	420,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		13,150,000,000.00	7,790,650,688.91	14,600,000,000.00
12 - INDEPENDENT REVENUE		250,000,000.00	144,564,368.00	550,420,000.00
Total:		13,400,000,000.00	7,935,215,056.91	15,150,420,000.00
Projected Funds Available				
Total:		13,872,425,827.11	8,407,640,884.02	15,570,420,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
22 - OTHER RECURRENT COSTS: Debt Service		300,000,000.00	0.00	100,000,000.00
Total:		7,338,500,000.00	4,926,518,680.21	7,456,270,000.00
Capital Expenditure				
Administrative		2,061,000,000.00	754,225,472.00	2,415,000,000.00
Economic		4,791,000,000.00	2,663,125,450.00	5,647,000,000.00
Social		708,000,000.00	273,467,025.00	955,000,000.00
Total:		7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
Expenditure				
Total:		14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		6,533,925,827.11	3,481,122,203.81	8,114,150,000.00

		Funakaye Local Government		2026 Approved Budget Summary
Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		1,200,000,000.00	72,043,139.02	1,000,000,000.00
Total:		7,733,925,827.11	3,553,165,342.83	9,114,150,000.00
Capital Receipts Total:		7,733,925,827.11	3,553,165,342.83	9,114,150,000.00
Balance				
Closing Balance				
Closing Balance		173,925,827.11	-137,652,604.17	97,150,000.00
Total:		173,925,827.11	-137,652,604.17	97,150,000.00
Balance Total:		173,925,827.11	-137,652,604.17	97,150,000.00

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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		14,600,000,000.00	550,420,000.00	15,150,420,000.00	1,000,000,000.00	0.00	1,000,000,000.00	16,150,420,000.00
020000000000	Economic	14,600,000,000.00	550,420,000.00	15,150,420,000.00	0.00	15,150,420,000.00	1,000,000,000.00	16,150,420,000.00
022000000000	Finance and Supply Department	14,600,000,000.00	550,420,000.00	15,150,420,000.00	0.00	15,150,420,000.00	1,000,000,000.00	16,150,420,000.00
022000100100	Finance and Supply Department	14,600,000,000.00	550,420,000.00	15,150,420,000.00	1,000,000,000.00	0.00	1,000,000,000.00	16,150,420,000.00

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Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,361,270,000.00	4,095,000,000.00	7,456,270,000.00	9,017,000,000.00	16,473,270,000.00
010000000000	Administrative	535,120,000.00	1,070,500,000.00	1,605,620,000.00	0.00	4,020,620,000.00
011100000000	Office of the Executive Chairman	128,000,000.00	670,000,000.00	798,000,000.00	0.00	798,000,000.00
011100100100	Office of the Executive Chairman	4,500,000.00	670,000,000.00	674,500,000.00	0.00	674,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
011200100100	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
012500000000	Personnel Management Department	375,120,000.00	400,500,000.00	775,620,000.00	0.00	3,190,620,000.00
012500100100	Personnel Management Department	375,120,000.00	400,500,000.00	775,620,000.00	2,415,000,000.00	3,190,620,000.00
020000000000	Economic	1,038,400,000.00	1,379,000,000.00	2,417,400,000.00	0.00	8,064,400,000.00
021500000000	Agriculture and Natural Resources Department	194,700,000.00	220,000,000.00	414,700,000.00	0.00	1,174,700,000.00
021500100100	Agricultural and Natural Resources Department	194,700,000.00	220,000,000.00	414,700,000.00	760,000,000.00	1,174,700,000.00
022000000000	Finance and Supply Department	687,000,000.00	949,000,000.00	1,636,000,000.00	0.00	2,171,000,000.00
022000100100	Finance and Supply Department	687,000,000.00	949,000,000.00	1,636,000,000.00	535,000,000.00	2,171,000,000.00
023400000000	Works, Housing and Transport Department	58,000,000.00	83,000,000.00	141,000,000.00	0.00	3,603,000,000.00
023400100100	Works, Housing and Transport Department	58,000,000.00	83,000,000.00	141,000,000.00	3,462,000,000.00	3,603,000,000.00
025200000000	Water Sanitation and Hygeine (WASH) Department	98,700,000.00	127,000,000.00	225,700,000.00	0.00	1,115,700,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	98,700,000.00	127,000,000.00	225,700,000.00	890,000,000.00	1,115,700,000.00

				Funakaye Local Government 2026 Approved Budget - Expenditure by MDA		
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
050000000000	Social	1,787,750,000.00	1,645,500,000.00	3,433,250,000.00	0.00	4,388,250,000.00
051700000000	Education and Social Development Department	1,437,500,000.00	1,208,500,000.00	2,646,000,000.00	0.00	3,201,000,000.00
051700100100	Education and Social Development Department	237,500,000.00	1,208,500,000.00	1,446,000,000.00	535,000,000.00	1,981,000,000.00
051700200100	Education LGEA	1,200,000,000.00	0.00	1,200,000,000.00	20,000,000.00	1,220,000,000.00
052100000000	Primary Healthcare Department	350,250,000.00	437,000,000.00	787,250,000.00	0.00	1,187,250,000.00
052100100100	Primary Healthcare Department	350,250,000.00	437,000,000.00	787,250,000.00	400,000,000.00	1,187,250,000.00

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Funakaye Local Government

Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
020000000000	Economic	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
022000000000	Finance and Supply Department	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
022000100100	Finance and Supply Department	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00

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Funakaye Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		13,400,000,000.00	7,935,215,056.91	15,150,420,000.00
020000000000	Economic	13,400,000,000.00	7,935,215,056.91	15,150,420,000.00
022000000000	Finance and Supply Department	13,400,000,000.00	7,935,215,056.91	15,150,420,000.00
022000100100	Finance and Supply Department	13,400,000,000.00	7,935,215,056.91	15,150,420,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		1,200,000,000.00	72,043,139.02	1,000,000,000.00
020000000000	Economic	1,200,000,000.00	72,043,139.02	1,000,000,000.00
022000000000	Finance and Supply Department	1,200,000,000.00	72,043,139.02	1,000,000,000.00
022000100100	Finance and Supply Department	1,200,000,000.00	72,043,139.02	1,000,000,000.00

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2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,150,000,000.00	7,790,650,688.91	14,600,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,150,000,000.00	7,790,650,688.91	14,600,000,000.00
110101	STATUTORY ALLOCATION	4,000,000,000.00	3,109,933,300.52	4,000,000,000.00
11010101	Statutory Allocation	4,000,000,000.00	3,109,933,300.52	4,000,000,000.00
110102	SHARE OF VAT	4,300,000,000.00	3,387,976,960.47	3,600,000,000.00
11010201	Share of VAT	4,300,000,000.00	3,387,976,960.47	3,600,000,000.00
110103	OTHER FAAC	4,850,000,000.00	1,292,740,427.92	7,000,000,000.00
11010301	Excess Crude /PPT	300,000,000.00	0.00	600,000,000.00
11010303	Budget Augmentation	100,000,000.00	53,723,723.39	600,000,000.00
11010304	Exchange Rate Gain	2,600,000,000.00	230,885,491.05	2,500,000,000.00
11010308	Stabilization Fund	50,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	299,553,650.07	1,000,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	1,500,000,000.00
12	INDEPENDENT REVENUE	250,000,000.00	144,564,368.00	550,420,000.00
1202	NON-TAX REVENUE	250,000,000.00	144,564,368.00	550,420,000.00
120201	LICENCES - GENERAL	17,130,000.00	2,185,500.00	9,320,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	500,000.00	68,000.00	300,000.00
12020110	INLAND WATER-WAY LICENCE	100,000.00	50,000.00	100,000.00
12020111	BAKE HOUSE LICENCE	70,000.00	0.00	70,000.00
12020113	CART LICENCES	100,000.00	70,500.00	100,000.00
12020116	DRIED FISH & MEAT LICENCES	100,000.00	10,500.00	50,000.00
12020119	FISHING PERMITS	50,000.00	0.00	50,000.00
12020120	HAWKER'S PERMITS	200,000.00	0.00	100,000.00
12020122	PRODUCE BUYING LICENCES	100,000.00	0.00	50,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	10,000,000.00	1,833,500.00	5,000,000.00
12020126	HIRING SERVICES	10,000.00	0.00	2,000,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	200,000.00	0.00	100,000.00
12020130	LIQUOR LICENCES	200,000.00	0.00	100,000.00
12020137	TRADE PERMIT LICENCES	5,000,000.00	100,000.00	1,000,000.00
12020138	FORESTRY/TIMBER LICENCE	500,000.00	53,000.00	300,000.00
120204	FEES - GENERAL	52,000,000.00	23,417,600.00	32,900,000.00
12020417	Contractors Registration Fees	200,000.00	0.00	100,000.00
12020422	Indigene Letter	2,000,000.00	906,000.00	1,500,000.00
12020424	Business/Trade Operating Fees	25,000,000.00	9,512,400.00	10,000,000.00
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,000,000.00	0.00	1,000,000.00

		Funakaye Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020428	International/Domestic Landing and Parking	18,500,000.00	9,727,000.00	15,000,000.00
12020434	Billboard/Advertisement Fees	100,000.00	0.00	100,000.00
12020436	Survey/Planning/Approval Fees	200,000.00	125,000.00	200,000.00
12020443	Proof/Change of Ownership Certificate Fees	1,000,000.00	0.00	1,000,000.00
12020447	Timber, Forest and Charcoal Fees	2,500,000.00	2,243,200.00	2,500,000.00
12020448	School/Tuition/Examination Fees	200,000.00	0.00	200,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	1,000,000.00	756,000.00	1,000,000.00
12020494	Produce Buying Fees	300,000.00	148,000.00	300,000.00
120206	SALES - GENERAL	1,500,000.00	0.00	1,500,000.00
12020614	Sales of Govt. Buildings	1,500,000.00	0.00	1,500,000.00
120207	EARNINGS -GENERAL	60,500,000.00	59,142,768.00	181,500,000.00
12020704	Earnings From the use of Government Vehicles	500,000.00	0.00	500,000.00
12020708	Earnings From Agricultural Produce	20,000,000.00	19,789,850.00	81,000,000.00
12020722	Earnings From Commercial Activities	40,000,000.00	39,352,918.00	100,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	118,670,000.00	59,818,500.00	125,000,000.00
12020901	Rent on Government Land	113,670,000.00	56,600,000.00	120,000,000.00
12020903	Rent & Premiun on the allocation of land	5,000,000.00	3,218,500.00	5,000,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	200,000.00
12021103	Other Investment Income	200,000.00	0.00	200,000.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	200,000,000.00
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
13	AID AND GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
1302	GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
130202	FOREIGN GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
13020202	CAPITAL FOREIGN GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	Jan to Dec. 2025	2026 Approved Budget
Total Capital Receipts				1,200,000,000.00	72,043,139.02	1,000,000,000.00
Domestic Loans/Borrowings from Financial Institutions	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	800,000,000.00	0.00	800,000,000.00
ForeignGrants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	100,000,000.00
Other Receipts	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	100,000,000.00	0.00	100,000,000.00
Receipt of Share of State IGR	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.02	0.00

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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	15,150,420,000.00	1,000,000,000.00	16,150,420,000.00	3,361,270,000.00	3,995,000,000.00	100,000,000.00	9,017,000,000.00	16,473,270,000.00
01	FEDERATION ACCOUNT	14,600,000,000.00	0.00	14,600,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	14,600,000,000.00	0.00	14,600,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	14,600,000,000.00	0.00	14,600,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	550,420,000.00	0.00	550,420,000.00	3,361,270,000.00	3,995,000,000.00	100,000,000.00	0.00	7,456,270,000.00
02101	MAIN ENVELOP	550,420,000.00	0.00	550,420,000.00	3,361,270,000.00	3,995,000,000.00	100,000,000.00	0.00	7,456,270,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	550,420,000.00	0.00	550,420,000.00	3,361,270,000.00	3,995,000,000.00	100,000,000.00	0.00	7,456,270,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	9,017,000,000.00	9,017,000,000.00
03101	CDF MAIN	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	9,017,000,000.00	9,017,000,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	1,000,000,000.00	1,000,000,000.00	0.00	0.00	0.00	9,017,000,000.00	9,017,000,000.00

Funakaye Local Government 2026 Approved Budget

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Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
010000000000	Administrative	3,325,000,000.00	1,527,990,762.41	4,020,620,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	798,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	674,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	40,000,000.00	39,916,037.00	32,000,000.00
011200100100	Legislative Council	40,000,000.00	39,916,037.00	32,000,000.00
012500000000	Personnel Management Department	3,165,000,000.00	1,488,074,725.41	3,190,620,000.00
012500100100	Personnel Management Department	3,165,000,000.00	1,488,074,725.41	3,190,620,000.00
020000000000	Economic	7,559,500,000.00	4,524,882,435.27	8,064,400,000.00
021500000000	Agriculture and Natural Resources Department	970,500,000.00	699,472,540.00	1,174,700,000.00
021500100100	Agricultural and Natural Resources Department	970,500,000.00	699,472,540.00	1,174,700,000.00
022000000000	Finance and Supply Department	1,960,000,000.00	1,127,476,683.00	2,171,000,000.00
022000100100	Finance and Supply Department	1,960,000,000.00	1,127,476,683.00	2,171,000,000.00
023400000000	Works, Housing and Transport Department	4,289,000,000.00	2,555,088,581.27	3,603,000,000.00
023400100100	Works, Housing and Transport Department	4,289,000,000.00	2,555,088,581.27	3,603,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	340,000,000.00	142,844,631.00	1,115,700,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	340,000,000.00	142,844,631.00	1,115,700,000.00
050000000000	Social	4,014,000,000.00	2,564,463,429.53	4,388,250,000.00
051700000000	Education and Social Development Department	2,955,000,000.00	1,899,846,493.35	3,201,000,000.00
051700100100	Education and Social Development Department	2,055,000,000.00	1,107,764,516.35	1,981,000,000.00
051700200100	Education LGEA	900,000,000.00	792,081,977.00	1,220,000,000.00
052100000000	Primary Healthcare Department	1,059,000,000.00	664,616,936.18	1,187,250,000.00
052100100100	Primary Healthcare Department	1,059,000,000.00	664,616,936.18	1,187,250,000.00

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Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure		3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
010000000000	Administrative	499,000,000.00	224,077,067.41	535,120,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	128,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	40,000,000.00	39,916,037.00	32,000,000.00
011200100100	Legislative Council	40,000,000.00	39,916,037.00	32,000,000.00
012500000000	Personnel Management Department	339,000,000.00	184,161,030.41	375,120,000.00
012500100100	Personnel Management Department	339,000,000.00	184,161,030.41	375,120,000.00
020000000000	Economic	1,060,500,000.00	885,383,013.27	1,038,400,000.00
021500000000	Agriculture and Natural Resources Department	177,500,000.00	173,771,522.00	194,700,000.00
021500100100	Agricultural and Natural Resources Department	177,500,000.00	173,771,522.00	194,700,000.00
022000000000	Finance and Supply Department	707,000,000.00	596,680,974.00	687,000,000.00
022000100100	Finance and Supply Department	707,000,000.00	596,680,974.00	687,000,000.00
023400000000	Works, Housing and Transport Department	60,000,000.00	47,164,522.27	58,000,000.00
023400100100	Works, Housing and Transport Department	60,000,000.00	47,164,522.27	58,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	116,000,000.00	67,765,995.00	98,700,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	116,000,000.00	67,765,995.00	98,700,000.00
050000000000	Social	1,485,200,000.00	1,221,745,991.83	1,787,750,000.00
051700000000	Education and Social Development Department	1,080,000,000.00	917,342,793.00	1,437,500,000.00
051700100100	Education and Social Development Department	180,000,000.00	125,260,816.00	237,500,000.00
051700200100	Education LGEA	900,000,000.00	792,081,977.00	1,200,000,000.00
052100000000	Primary Healthcare Department	405,200,000.00	304,403,198.83	350,250,000.00
052100100100	Primary Healthcare Department	405,200,000.00	304,403,198.83	350,250,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Other Non-Debt Recurrent Expenditure by Administrative Class

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
010000000000	Administrative	765,000,000.00	549,688,223.00	1,070,500,000.00
011100000000	Office of the Executive Chairman	0.00	0.00	670,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	670,000,000.00
012500000000	Personnel Management Department	765,000,000.00	549,688,223.00	400,500,000.00
012500100100	Personnel Management Department	765,000,000.00	549,688,223.00	400,500,000.00
020000000000	Economic	1,408,000,000.00	976,373,972.00	1,279,000,000.00
021500000000	Agriculture and Natural Resources Department	593,000,000.00	521,786,654.00	220,000,000.00
021500100100	Agricultural and Natural Resources Department	593,000,000.00	521,786,654.00	220,000,000.00
022000000000	Finance and Supply Department	597,000,000.00	301,456,003.00	849,000,000.00
022000100100	Finance and Supply Department	597,000,000.00	301,456,003.00	849,000,000.00
023400000000	Works, Housing and Transport Department	104,000,000.00	78,052,679.00	83,000,000.00
023400100100	Works, Housing and Transport Department	104,000,000.00	78,052,679.00	83,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	114,000,000.00	75,078,636.00	127,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	114,000,000.00	75,078,636.00	127,000,000.00
050000000000	Social	1,820,800,000.00	1,069,250,412.70	1,645,500,000.00
051700000000	Education and Social Development Department	1,420,000,000.00	824,568,450.35	1,208,500,000.00
051700100100	Education and Social Development Department	1,420,000,000.00	824,568,450.35	1,208,500,000.00
052100000000	Primary Healthcare Department	400,800,000.00	244,681,962.35	437,000,000.00
052100100100	Primary Healthcare Department	400,800,000.00	244,681,962.35	437,000,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Debt Service Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Debt Service Expenditure		300,000,000.00	0.00	100,000,000.00
020000000000	Economic	300,000,000.00	0.00	100,000,000.00
022000000000	Finance and Supply Department	300,000,000.00	0.00	100,000,000.00
022000100100	Finance and Supply Department	300,000,000.00	0.00	100,000,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure		7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
010000000000	Administrative	2,061,000,000.00	754,225,472.00	2,415,000,000.00
012500000000	Personnel Management Department	2,061,000,000.00	754,225,472.00	2,415,000,000.00
012500100100	Personnel Management Department	2,061,000,000.00	754,225,472.00	2,415,000,000.00
020000000000	Economic	4,791,000,000.00	2,663,125,450.00	5,647,000,000.00
021500000000	Agriculture and Natural Resources Department	200,000,000.00	3,914,364.00	760,000,000.00
021500100100	Agricultural and Natural Resources Department	200,000,000.00	3,914,364.00	760,000,000.00
022000000000	Finance and Supply Department	356,000,000.00	229,339,706.00	535,000,000.00
022000100100	Finance and Supply Department	356,000,000.00	229,339,706.00	535,000,000.00
023400000000	Works, Housing and Transport Department	4,125,000,000.00	2,429,871,380.00	3,462,000,000.00
023400100100	Works, Housing and Transport Department	4,125,000,000.00	2,429,871,380.00	3,462,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	110,000,000.00	0.00	890,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	110,000,000.00	0.00	890,000,000.00
050000000000	Social	708,000,000.00	273,467,025.00	955,000,000.00
051700000000	Education and Social Development Department	455,000,000.00	157,935,250.00	555,000,000.00
051700100100	Education and Social Development Department	455,000,000.00	157,935,250.00	535,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
052100000000	Primary Healthcare Department	253,000,000.00	115,531,775.00	400,000,000.00
052100100100	Primary Healthcare Department	253,000,000.00	115,531,775.00	400,000,000.00

Funakaye Local Government 2026 Approved Budget

2026 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
21	PERSONNEL COST	3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
2101	SALARY	1,951,000,000.00	1,517,581,289.41	2,362,500,000.00
210101	SALARIES AND WAGES	1,951,000,000.00	1,517,581,289.41	2,362,500,000.00
21010101	Salary	1,781,000,000.00	1,467,265,252.41	2,188,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	39,916,037.00	39,500,000.00
21010104	Wages - Casual Workers	130,000,000.00	10,400,000.00	135,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	473,700,000.00	291,279,726.10	398,770,000.00
210201	ALLOWANCES	473,700,000.00	291,279,726.10	398,770,000.00
21020107	Housing/Rent Allowance	44,850,000.00	27,500,838.98	42,460,000.00
21020108	Transport Allowance	25,750,000.00	16,636,335.18	24,660,000.00
21020109	Utility Allowance	20,330,000.00	14,710,380.00	21,140,000.00
21020110	Meal Subsidy Allowance	20,620,000.00	11,754,152.00	16,130,000.00
21020111	Leave Allowance	32,450,000.00	21,529,019.94	36,260,000.00
21020113	Personal Assistance Allowance	80,000,000.00	16,432,543.00	30,500,000.00
21020115	Hazard Allowance	4,600,000.00	900,000.00	2,620,000.00
21020117	Other Allowances	245,100,000.00	181,816,457.00	225,000,000.00
2103	SOCIAL BENEFITS	620,000,000.00	522,345,057.00	600,000,000.00
210301	SOCIAL BENEFITS	620,000,000.00	522,345,057.00	600,000,000.00
21030102	Pension CRFC	600,000,000.00	522,345,057.00	500,000,000.00
21030105	Pension Arrears	20,000,000.00	0.00	100,000,000.00
22	OTHER RECURRENT COSTS	4,293,800,000.00	2,595,312,607.70	4,095,000,000.00
2202	OVERHEAD COST	2,272,800,000.00	1,413,694,362.36	2,831,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	275,000,000.00	244,524,822.00	293,000,000.00
22020101	Local Travel and Transport - Training	227,000,000.00	210,299,272.00	136,000,000.00
22020102	Local Travel and Transport - Others	43,000,000.00	34,225,550.00	132,000,000.00
22020104	International Transport and Travels - Others	5,000,000.00	0.00	25,000,000.00
220202	UTILITIES - GENERAL	17,000,000.00	12,897,000.00	17,000,000.00
22020205	Water Rates	15,000,000.00	12,897,000.00	15,000,000.00
22020208	Software Charges/Licenses Renewal	2,000,000.00	0.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	299,000,000.00	208,473,727.00	372,000,000.00
22020301	Office Stationaries/Computer Consumables	58,000,000.00	24,185,500.00	75,000,000.00
22020304	Magazines & Periodicals	2,000,000.00	0.00	2,000,000.00
22020305	Printing of Non security Documents	5,000,000.00	3,435,000.00	10,000,000.00
22020306	Printing of Security Documents	10,000,000.00	9,244,727.00	10,000,000.00
22020307	Drugs & Medical Supplies	120,000,000.00	108,353,091.00	140,000,000.00
22020310	Teaching Aids/Materials Supplies	50,000,000.00	39,390,500.00	70,000,000.00

		Funakaye Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020311	Food Stuff/Catering Materials Supplies	40,000,000.00	21,777,909.00	52,000,000.00
22020313	Accessories/Materials/Supplies General	2,000,000.00	0.00	1,500,000.00
22020314	Printing/Publications General	10,000,000.00	2,087,000.00	10,000,000.00
22020315	Supplies of COVID-19 PPE	2,000,000.00	0.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	121,800,000.00	83,108,170.00	162,500,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	13,800,000.00	10,720,700.00	15,000,000.00
22020402	Maintenance of Office Furniture	7,000,000.00	6,931,850.00	5,000,000.00
22020405	Maintenance of Plants and Generators	7,000,000.00	5,214,000.00	3,000,000.00
22020406	Other Maintenance Services	17,000,000.00	6,279,800.00	62,500,000.00
22020412	Maintenance of Markets/Public Places	20,000,000.00	9,868,000.00	20,000,000.00
22020413	Minor Road Maintenance	25,000,000.00	22,415,600.00	25,000,000.00
22020414	Maintenance of Office/Residential Buildings	12,000,000.00	8,920,220.00	12,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	12,758,000.00	20,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	20,608,937.00	50,000,000.00
22020501	Local Training	50,000,000.00	20,608,937.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	500,000,000.00	308,236,347.09	850,000,000.00
22020601	Security Services	250,000,000.00	185,022,358.00	500,000,000.00
22020603	Residential Rent	10,000,000.00	7,000,000.00	15,000,000.00
22020605	Cleaning and Fumigation Services	37,000,000.00	30,325,676.00	40,000,000.00
22020614	Other Services General	203,000,000.00	85,888,313.09	295,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	132,000,000.00	7,317,874.00	199,000,000.00
22020701	Financial Consulting	25,000,000.00	5,849,274.00	125,000,000.00
22020706	Surveying Services	2,000,000.00	334,000.00	2,000,000.00
22020707	Agricultural Services	3,000,000.00	984,600.00	60,000,000.00
22020708	Medical Consulting	2,000,000.00	150,000.00	2,000,000.00
22020799	Other Consultancy Services	100,000,000.00	0.00	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	460,000.00	7,000,000.00
22020801	Motor Vehicle Fuel Cost	7,000,000.00	460,000.00	7,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	820,189.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	820,189.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	866,000,000.00	527,247,296.27	875,500,000.00
22021001	Entertainment & Hospitality	60,000,000.00	49,288,000.00	60,000,000.00
22021002	Honourarium & sitting Allowance	70,000,000.00	49,391,000.00	70,000,000.00
22021003	Publicity & Advertisements/Awareness	35,000,000.00	26,503,227.00	38,500,000.00
22021004	Medical Expenses Locally and Internationally	30,000,000.00	29,523,000.00	40,000,000.00
22021007	Welfare Packages	345,000,000.00	163,127,309.00	345,000,000.00
22021009	Sporting Services	5,000,000.00	5,190,000.00	7,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	15,854,818.00	50,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	3,202,000.00	5,000,000.00
22021023	Contingencies Recurrent	266,000,000.00	185,167,942.27	260,000,000.00

		Funakaye Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,653,000,000.00	1,123,076,597.34	1,096,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,653,000,000.00	1,123,076,597.34	1,096,000,000.00
22040101	Grant To State Governments -Current	5,000,000.00	0.00	30,000,000.00
22040104	Grant To Local Governments Capital	35,000,000.00	0.00	0.00
22040109	Grant to Communities/NGO's/Unions	51,000,000.00	29,151,732.00	54,000,000.00
22040110	Contribution to Higher Institutions	800,000,000.00	441,297,874.99	500,000,000.00
22040112	Contribution to Gombe Health Equity Fund	85,000,000.00	65,415,030.35	85,000,000.00
22040114	Contribution to Local Governmnet Service Commission	12,000,000.00	10,236,998.00	12,000,000.00
22040116	Contribution to Auditor General to Local Government	70,000,000.00	48,066,452.00	70,000,000.00
22040117	Contribution to Traditional Councils	25,000,000.00	20,000,000.00	25,000,000.00
22040118	Contributions for Ministry for LGA Bureau	70,000,000.00	48,792,132.00	70,000,000.00
22040119	Contribution to Agric Activities	500,000,000.00	460,116,378.00	50,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2205	SUBSIDIES GENERAL	68,000,000.00	58,541,648.00	68,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	68,000,000.00	58,541,648.00	68,000,000.00
22050103	Health Subsidies	3,000,000.00	877,000.00	3,000,000.00
22050104	Education Subsidy	65,000,000.00	57,664,648.00	65,000,000.00
2206	PUBLIC DEBT CHARGES	300,000,000.00	0.00	100,000,000.00
220604	DOMESTIC PRINCIPAL	300,000,000.00	0.00	100,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	300,000,000.00	0.00	100,000,000.00
23	CAPITAL EXPENDITURE	7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
2301	FIXED ASSETS PURCHASED	938,000,000.00	38,668,062.00	1,836,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	938,000,000.00	38,668,062.00	1,836,000,000.00
23010101	Purchase/Acquisition of Land	48,000,000.00	24,420,653.00	250,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	420,000,000.00	0.00	420,000,000.00
23010108	Purchase of Buses	140,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	250,000,000.00	7,236,500.00	200,000,000.00
23010113	Purchase of Computers	8,000,000.00	7,010,909.00	20,000,000.00
23010119	Purchase of Power Generating Set	2,000,000.00	0.00	2,000,000.00
23010127	Purchase Agricultural Equipment	70,000,000.00	0.00	30,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
2302	CONSTRUCTION / PROVISION	4,751,000,000.00	2,800,441,754.00	4,980,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,751,000,000.00	2,800,441,754.00	4,980,000,000.00
23020101	Construction/Provision of office Buildings	190,000,000.00	174,112,506.00	50,000,000.00
23020102	Construction/Provision of Resdential Buildings	200,000,000.00	0.00	200,000,000.00
23020103	Construction/Provision of Electricity	140,000,000.00	18,773,000.00	300,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020105	Construction/Provision of Water Facilities	105,000,000.00	48,395,758.00	700,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	88,000,000.00	87,963,418.00	300,000,000.00

		Funakaye Local Government	2026 Approved Budget - Expenditure by Economic Classification	
23020107	Construction/Provision of Public Schools	50,000,000.00	27,200,000.00	50,000,000.00
23020113	Construction/Provision of Agricultural Facilities	120,000,000.00	0.00	120,000,000.00
23020114	Construction/Provision of Roads	1,700,000,000.00	1,698,281,511.00	800,000,000.00
23020116	Construction/ Provision of Water Ways	200,000,000.00	190,349,591.00	250,000,000.00
23020118	Construction/ Provision of Infrastrature	50,000,000.00	0.00	50,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	530,000,000.00	345,215,000.00	560,000,000.00
23020124	Construction of Markets/Parks	328,000,000.00	210,150,970.00	500,000,000.00
23020126	Construction/Provision of Cemeteries	50,000,000.00	0.00	100,000,000.00
2303	REHABILITATION / REPAIRS	1,285,000,000.00	770,408,573.00	980,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,285,000,000.00	770,408,573.00	980,000,000.00
23030101	Rehabilitation/Repairs of Resdential Building	570,000,000.00	562,136,466.00	300,000,000.00
23030102	Rehabilitation/Repairs- Electricity	100,000,000.00	41,228,500.00	100,000,000.00
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	4,270,000.00	30,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	20,000,000.00	0.00	0.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	165,000,000.00	27,568,357.00	100,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	140,000,000.00	128,735,250.00	150,000,000.00
23030121	Rehabilitation/Repairs of office Building	270,000,000.00	6,470,000.00	300,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	350,000,000.00	67,121,731.00	400,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	350,000,000.00	67,121,731.00	400,000,000.00
23040101	Tree Planting	10,000,000.00	3,914,364.00	10,000,000.00
23040102	Erosion & Flood Control	300,000,000.00	63,207,367.00	300,000,000.00
23040106	Enviromental Sanitation	40,000,000.00	0.00	90,000,000.00
2305	OTHER CAPITAL PROJECTS	236,000,000.00	14,177,827.00	821,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	236,000,000.00	14,177,827.00	821,000,000.00
23050101	Research and Development	1,000,000.00	0.00	1,000,000.00
23050102	Computer Software Acquisition	20,000,000.00	12,177,827.00	35,000,000.00
23050108	Other Non Tangible Assets	105,000,000.00	2,000,000.00	145,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00
23050113	Investment	110,000,000.00	0.00	140,000,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
701	General Public Service	3,037,000,000.00	1,224,378,204.41	3,427,620,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	925,000,000.00	375,791,920.00	1,935,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	221,000,000.00	0.00	899,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	704,000,000.00	375,791,920.00	1,036,000,000.00
7013	GENERAL SERVICES	1,812,000,000.00	848,586,284.41	1,392,620,000.00
70131	GENERAL PERSONNEL SERVICES	1,662,000,000.00	841,349,784.41	1,292,620,000.00
70133	OTHER GENERAL SERVICES	150,000,000.00	7,236,500.00	100,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	3,524,500,000.00	2,793,123,722.27	3,137,700,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	970,500,000.00	699,472,540.00	1,174,700,000.00
70421	AGRICULTURE	970,500,000.00	699,472,540.00	1,174,700,000.00
7043	FUEL AND ENERGY	242,000,000.00	60,001,500.00	402,000,000.00
70435	ELECTRICITY	242,000,000.00	60,001,500.00	402,000,000.00
7045	TRANSPORT	1,984,000,000.00	1,823,498,712.27	1,061,000,000.00
70451	ROAD TRANSPORT	1,984,000,000.00	1,823,498,712.27	1,061,000,000.00
705	Environmental Protection	608,000,000.00	277,977,611.00	860,000,000.00
7051	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
70511	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	598,000,000.00	277,977,611.00	800,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	598,000,000.00	277,977,611.00	800,000,000.00
706	Housing and Community Amenities	915,000,000.00	488,059,631.00	1,650,700,000.00
7062	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
70621	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
7063	WATER SUPPLY	305,000,000.00	142,844,631.00	925,700,000.00
70631	WATER SUPPLY	305,000,000.00	142,844,631.00	925,700,000.00
7064	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00
70641	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00

		Funakaye Local Government	2026 Approved Budget - Total Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
707	Health	1,059,000,000.00	664,616,936.18	1,187,250,000.00
7074	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00
70741	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00
708	Recreation, Culture and Religion	825,000,000.00	738,248,972.00	420,000,000.00
7082	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
70821	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
709	Education	2,790,000,000.00	1,897,846,493.35	2,946,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,680,000,000.00	1,897,846,493.35	2,856,000,000.00
70912	PRIMARY EDUCATION	2,680,000,000.00	1,897,846,493.35	2,856,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
7098	EDUCATION N.E.C.	70,000,000.00	0.00	50,000,000.00
70981	EDUCATION N.E.C	70,000,000.00	0.00	50,000,000.00
710	Social Protection	2,140,000,000.00	533,085,057.00	2,080,000,000.00
7102	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00
71021	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00
7106	HOUSING	1,490,000,000.00	10,740,000.00	1,530,000,000.00
71061	HOUSING	1,490,000,000.00	10,740,000.00	1,530,000,000.00

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Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Personnel Expenditure	3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
701	General Public Service	486,000,000.00	298,412,984.41	602,120,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	107,000,000.00	74,335,917.00	195,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	107,000,000.00	74,335,917.00	187,000,000.00
7013	GENERAL SERVICES	379,000,000.00	224,077,067.41	407,120,000.00
70131	GENERAL PERSONNEL SERVICES	379,000,000.00	224,077,067.41	407,120,000.00
704	Economic Affairs	357,500,000.00	220,936,044.27	372,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	177,500,000.00	173,771,522.00	194,700,000.00
70421	AGRICULTURE	177,500,000.00	173,771,522.00	194,700,000.00
7045	TRANSPORT	180,000,000.00	47,164,522.27	178,000,000.00
70451	ROAD TRANSPORT	180,000,000.00	47,164,522.27	178,000,000.00
706	Housing and Community Amenities	116,000,000.00	67,765,995.00	98,700,000.00
7063	WATER SUPPLY	116,000,000.00	67,765,995.00	98,700,000.00
70631	WATER SUPPLY	116,000,000.00	67,765,995.00	98,700,000.00
707	Health	405,200,000.00	304,403,198.83	350,250,000.00
7074	PUBLIC HEALTH SERVICES	405,200,000.00	304,403,198.83	350,250,000.00
70741	PUBLIC HEALTH SERVICES	405,200,000.00	304,403,198.83	350,250,000.00
709	Education	1,080,000,000.00	917,342,793.00	1,437,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,040,000,000.00	917,342,793.00	1,397,500,000.00
70912	PRIMARY EDUCATION	1,040,000,000.00	917,342,793.00	1,397,500,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
710	Social Protection	600,000,000.00	522,345,057.00	500,000,000.00
7102	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00
71021	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00

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Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
701	General Public Service	1,362,000,000.00	851,144,226.00	1,919,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	597,000,000.00	301,456,003.00	1,519,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	670,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	597,000,000.00	301,456,003.00	849,000,000.00
7013	GENERAL SERVICES	765,000,000.00	549,688,223.00	400,500,000.00
70131	GENERAL PERSONNEL SERVICES	765,000,000.00	549,688,223.00	400,500,000.00
704	Economic Affairs	697,000,000.00	599,839,333.00	303,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	593,000,000.00	521,786,654.00	220,000,000.00
70421	AGRICULTURE	593,000,000.00	521,786,654.00	220,000,000.00
7045	TRANSPORT	104,000,000.00	78,052,679.00	83,000,000.00
70451	ROAD TRANSPORT	104,000,000.00	78,052,679.00	83,000,000.00
706	Housing and Community Amenities	114,000,000.00	75,078,636.00	127,000,000.00
7063	WATER SUPPLY	114,000,000.00	75,078,636.00	127,000,000.00
70631	WATER SUPPLY	114,000,000.00	75,078,636.00	127,000,000.00
707	Health	400,800,000.00	244,681,962.35	437,000,000.00
7074	PUBLIC HEALTH SERVICES	400,800,000.00	244,681,962.35	437,000,000.00
70741	PUBLIC HEALTH SERVICES	400,800,000.00	244,681,962.35	437,000,000.00
709	Education	1,420,000,000.00	824,568,450.35	1,208,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,420,000,000.00	824,568,450.35	1,208,500,000.00
70912	PRIMARY EDUCATION	1,420,000,000.00	824,568,450.35	1,208,500,000.00

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Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	300,000,000.00	0.00	100,000,000.00
701	General Public Service	300,000,000.00	0.00	100,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00

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Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
701	General Public Service	889,000,000.00	74,820,994.00	806,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	221,000,000.00	0.00	221,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	221,000,000.00	0.00	221,000,000.00
7013	GENERAL SERVICES	668,000,000.00	74,820,994.00	585,000,000.00
70131	GENERAL PERSONNEL SERVICES	518,000,000.00	67,584,494.00	485,000,000.00
70133	OTHER GENERAL SERVICES	150,000,000.00	7,236,500.00	100,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	2,470,000,000.00	1,972,348,345.00	2,462,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	200,000,000.00	3,914,364.00	760,000,000.00
70421	AGRICULTURE	200,000,000.00	3,914,364.00	760,000,000.00
7043	FUEL AND ENERGY	242,000,000.00	60,001,500.00	402,000,000.00
70435	ELECTRICITY	242,000,000.00	60,001,500.00	402,000,000.00
7045	TRANSPORT	1,700,000,000.00	1,698,281,511.00	800,000,000.00
70451	ROAD TRANSPORT	1,700,000,000.00	1,698,281,511.00	800,000,000.00
705	Environmental Protection	608,000,000.00	277,977,611.00	860,000,000.00
7051	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
70511	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	598,000,000.00	277,977,611.00	800,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	598,000,000.00	277,977,611.00	800,000,000.00
706	Housing and Community Amenities	685,000,000.00	345,215,000.00	1,425,000,000.00
7062	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
70621	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
7063	WATER SUPPLY	75,000,000.00	0.00	700,000,000.00
70631	WATER SUPPLY	75,000,000.00	0.00	700,000,000.00
7064	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00
70641	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00
707	Health	253,000,000.00	115,531,775.00	400,000,000.00
7074	PUBLIC HEALTH SERVICES	253,000,000.00	115,531,775.00	400,000,000.00
70741	PUBLIC HEALTH SERVICES	253,000,000.00	115,531,775.00	400,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
708	Recreation, Culture and Religion	825,000,000.00	738,248,972.00	420,000,000.00
7082	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
70821	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
709	Education	290,000,000.00	155,935,250.00	300,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	220,000,000.00	155,935,250.00	250,000,000.00
70912	PRIMARY EDUCATION	220,000,000.00	155,935,250.00	250,000,000.00
7098	EDUCATION N.E.C.	70,000,000.00	0.00	50,000,000.00
70981	EDUCATION N.E.C	70,000,000.00	0.00	50,000,000.00
710	Social Protection	1,540,000,000.00	10,740,000.00	1,580,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00
7106	HOUSING	1,490,000,000.00	10,740,000.00	1,530,000,000.00
71061	HOUSING	1,490,000,000.00	10,740,000.00	1,530,000,000.00

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Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
2152	GOMBE CENTRAL	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
215205	FUNAKAYE	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
21520598	LG Wide	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00

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Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
2152	GOMBE CENTRAL	3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
215205	FUNAKAYE	3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
21520598	LG Wide	3,044,700,000.00	2,331,206,072.51	3,361,270,000.00

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Other Non-Debt Recurrent Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Other Non Debt Expenditure	3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
2152	GOMBE CENTRAL	3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
215205	FUNAKAYE	3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
21520598	LG Wide	3,993,800,000.00	2,595,312,607.70	3,995,000,000.00

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Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	300,000,000.00	0.00	100,000,000.00
2152	GOMBE CENTRAL	300,000,000.00	0.00	100,000,000.00
215205	FUNAKAYE	300,000,000.00	0.00	100,000,000.00
21520598	LG Wide	300,000,000.00	0.00	100,000,000.00

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Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
2152	GOMBE CENTRAL	7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
215205	FUNAKAYE	7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
21520598	LG Wide	7,560,000,000.00	3,690,817,947.00	9,017,000,000.00

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Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
01	Agriculture	970,500,000.00	699,472,540.00	1,174,700,000.00
0101	Effective governance of the Agriculture Sector	870,500,000.00	695,558,176.00	514,700,000.00
010102	Agriculture sector coordination mechanisms	870,500,000.00	695,558,176.00	514,700,000.00
0102	Development of the livestock value chain	20,000,000.00	0.00	120,000,000.00
010202	Meat processing and marketing	20,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	0.00	0.00	100,000,000.00
0103	Enhancement of food production and productivity	0.00	0.00	500,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
0104	Reduction of post-harvest losses	70,000,000.00	0.00	30,000,000.00
010401	Modern technology for post-harvest storage and value addition	70,000,000.00	0.00	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	10,000,000.00	3,914,364.00	10,000,000.00
010601	Forest regeneration and conservation	10,000,000.00	3,914,364.00	10,000,000.00
02	Societal Re-orientation	825,000,000.00	738,248,972.00	420,000,000.00
0210	Societal Re-orientation - General	825,000,000.00	738,248,972.00	420,000,000.00
021001	Societal Re-orientation - General	825,000,000.00	738,248,972.00	420,000,000.00
03	Poverty Alleviation	15,000,000.00	0.00	15,000,000.00
0310	Poverty Alleviation - General	15,000,000.00	0.00	15,000,000.00
031001	Poverty Alleviation - General	15,000,000.00	0.00	15,000,000.00
04	Health	1,059,000,000.00	664,616,936.18	1,187,250,000.00
0401	Effective governance of the health system	806,000,000.00	549,085,161.18	787,250,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	405,200,000.00	304,403,198.83	350,250,000.00
040103	Health sector coordination mechanisms	400,800,000.00	244,681,962.35	437,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	253,000,000.00	115,531,775.00	400,000,000.00
040501	Functional health facilities	253,000,000.00	115,531,775.00	400,000,000.00
05	Education	2,860,000,000.00	1,897,846,493.35	3,016,000,000.00
0501	Effective governance of the education system	2,500,000,000.00	1,741,911,243.35	2,646,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,080,000,000.00	917,342,793.00	1,437,500,000.00
050103	Education sector coordination mechanisms	1,420,000,000.00	824,568,450.35	1,208,500,000.00
0504	Improved quality of teaching and learning outcomes	120,000,000.00	0.00	100,000,000.00
050401	All levels of education quality assurance	70,000,000.00	0.00	50,000,000.00
050402	Instructional and learning materials	50,000,000.00	0.00	50,000,000.00
0505	Adequate infrastructure at all levels	240,000,000.00	155,935,250.00	250,000,000.00
050501	Schools' infrastructure construction and rehabilitation	240,000,000.00	155,935,250.00	250,000,000.00

		Funakaye Local Government	2026 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
06	Housing and Urban Development	368,000,000.00	210,150,970.00	540,000,000.00
0610	Housing and Urban Development - General	368,000,000.00	210,150,970.00	540,000,000.00
061001	Housing and Urban Development - General	368,000,000.00	210,150,970.00	540,000,000.00
07	Gender	20,000,000.00	0.00	75,000,000.00
0710	Gender - General	20,000,000.00	0.00	75,000,000.00
071001	Gender - General	20,000,000.00	0.00	75,000,000.00
08	Youth	45,000,000.00	0.00	75,000,000.00
0810	Youth - General	45,000,000.00	0.00	75,000,000.00
081001	Youth - General	45,000,000.00	0.00	75,000,000.00
09	Environmental Improvement	398,000,000.00	87,628,020.00	600,000,000.00
0910	Environmental Improvement - General	398,000,000.00	87,628,020.00	600,000,000.00
091001	Environmental Improvement - General	398,000,000.00	87,628,020.00	600,000,000.00
10	Water Resources and Rural Development	1,455,000,000.00	232,468,889.00	2,025,700,000.00
1010	Water Resources and Rural Deve - General	1,455,000,000.00	232,468,889.00	2,025,700,000.00
101001	Water Resources and Rural Deve - General	1,455,000,000.00	232,468,889.00	2,025,700,000.00
11	Information Communication and Technology	28,000,000.00	19,188,736.00	35,000,000.00
1110	Information Communication and Technology - General	28,000,000.00	19,188,736.00	35,000,000.00
111001	Information Communication and Technology - General	28,000,000.00	19,188,736.00	35,000,000.00
13	Reform of Government and Governance	4,141,000,000.00	1,708,651,767.41	5,438,620,000.00
1310	Reform of Government and Governance - General	4,141,000,000.00	1,708,651,767.41	5,438,620,000.00
131001	Reform of Government and Governance - General	4,141,000,000.00	1,708,651,767.41	5,438,620,000.00
14	Power	530,000,000.00	345,215,000.00	560,000,000.00
1410	Power - General	530,000,000.00	345,215,000.00	560,000,000.00
141001	Power - General	530,000,000.00	345,215,000.00	560,000,000.00
16	Water	200,000,000.00	190,349,591.00	250,000,000.00
1610	Water Ways - General	200,000,000.00	190,349,591.00	250,000,000.00
161001	Water Ways - General	200,000,000.00	190,349,591.00	250,000,000.00
17	Road	1,984,000,000.00	1,823,498,712.27	1,061,000,000.00
1710	Road - General	1,984,000,000.00	1,823,498,712.27	1,061,000,000.00
171001	Road - General	1,984,000,000.00	1,823,498,712.27	1,061,000,000.00

Funakaye Local Government 2026 Approved Budget

Funakaye Local Government

Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel by Programme (Sector, Objectives)		3,044,700,000.00	2,331,206,072.51	3,361,270,000.00
01	Agriculture	177,500,000.00	173,771,522.00	194,700,000.00
0101	Effective governance of the Agriculture Sector	177,500,000.00	173,771,522.00	194,700,000.00
010102	Agriculture sector coordination mechanisms	177,500,000.00	173,771,522.00	194,700,000.00
04	Health	405,200,000.00	304,403,198.83	350,250,000.00
0401	Effective governance of the health system	405,200,000.00	304,403,198.83	350,250,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	405,200,000.00	304,403,198.83	350,250,000.00
05	Education	1,080,000,000.00	917,342,793.00	1,437,500,000.00
0501	Effective governance of the education system	1,080,000,000.00	917,342,793.00	1,437,500,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,080,000,000.00	917,342,793.00	1,437,500,000.00
10	Water Resources and Rural Development	116,000,000.00	67,765,995.00	98,700,000.00
1010	Water Resources and Rural Deve - General	116,000,000.00	67,765,995.00	98,700,000.00
101001	Water Resources and Rural Deve - General	116,000,000.00	67,765,995.00	98,700,000.00
13	Reform of Government and Governance	1,086,000,000.00	820,758,041.41	1,102,120,000.00
1310	Reform of Government and Governance - General	1,086,000,000.00	820,758,041.41	1,102,120,000.00
131001	Reform of Government and Governance - General	1,086,000,000.00	820,758,041.41	1,102,120,000.00
17	Road	180,000,000.00	47,164,522.27	178,000,000.00
1710	Road - General	180,000,000.00	47,164,522.27	178,000,000.00
171001	Road - General	180,000,000.00	47,164,522.27	178,000,000.00

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Funakaye Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Other Non-Debt Recurrent by Programme (Sector, Objectives)		3,993,800,000.00	2,595,312,607.70	3,995,000,000.00
01	Agriculture	593,000,000.00	521,786,654.00	220,000,000.00
0101	Effective governance of the Agriculture Sector	593,000,000.00	521,786,654.00	220,000,000.00
010102	Agriculture sector coordination mechanisms	593,000,000.00	521,786,654.00	220,000,000.00
04	Health	400,800,000.00	244,681,962.35	437,000,000.00
0401	Effective governance of the health system	400,800,000.00	244,681,962.35	437,000,000.00
040103	Health sector coordination mechanisms	400,800,000.00	244,681,962.35	437,000,000.00
05	Education	1,420,000,000.00	824,568,450.35	1,208,500,000.00
0501	Effective governance of the education system	1,420,000,000.00	824,568,450.35	1,208,500,000.00
050103	Education sector coordination mechanisms	1,420,000,000.00	824,568,450.35	1,208,500,000.00
10	Water Resources and Rural Development	114,000,000.00	75,078,636.00	127,000,000.00
1010	Water Resources and Rural Deve - General	114,000,000.00	75,078,636.00	127,000,000.00
101001	Water Resources and Rural Deve - General	114,000,000.00	75,078,636.00	127,000,000.00
13	Reform of Government and Governance	1,362,000,000.00	851,144,226.00	1,919,500,000.00
1310	Reform of Government and Governance - General	1,362,000,000.00	851,144,226.00	1,919,500,000.00
131001	Reform of Government and Governance - General	1,362,000,000.00	851,144,226.00	1,919,500,000.00
17	Road	104,000,000.00	78,052,679.00	83,000,000.00
1710	Road - General	104,000,000.00	78,052,679.00	83,000,000.00
171001	Road - General	104,000,000.00	78,052,679.00	83,000,000.00

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Funakaye Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Debt Service by Programme (Sector, Objectives)		300,000,000.00	0.00	100,000,000.00
13	Reform of Government and Governance	300,000,000.00	0.00	100,000,000.00
1310	Reform of Government and Governance - General	300,000,000.00	0.00	100,000,000.00
131001	Reform of Government and Governance - General	300,000,000.00	0.00	100,000,000.00

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Funakaye Local Government

Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Capital Expenditure by Programme (Sector, Objectives)		7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
01	Agriculture	200,000,000.00	3,914,364.00	760,000,000.00
0101	Effective governance of the Agriculture Sector	100,000,000.00	0.00	100,000,000.00
010102	Agriculture sector coordination mechanisms	100,000,000.00	0.00	100,000,000.00
0102	Development of the livestock value chain	20,000,000.00	0.00	120,000,000.00
010202	Meat processing and marketing	20,000,000.00	0.00	20,000,000.00
010205	Animal health and livestock diseases management	0.00	0.00	100,000,000.00
0103	Enhancement of food production and productivity	0.00	0.00	500,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	0.00	0.00	500,000,000.00
0104	Reduction of post-harvest losses	70,000,000.00	0.00	30,000,000.00
010401	Modern technology for post-harvest storage and value addition	70,000,000.00	0.00	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	10,000,000.00	3,914,364.00	10,000,000.00
010601	Forest regeneration and conservation	10,000,000.00	3,914,364.00	10,000,000.00
02	Societal Re-orientation	825,000,000.00	738,248,972.00	420,000,000.00
0210	Societal Re-orientation - General	825,000,000.00	738,248,972.00	420,000,000.00
021001	Societal Re-orientation - General	825,000,000.00	738,248,972.00	420,000,000.00
03	Poverty Alleviation	15,000,000.00	0.00	15,000,000.00
0310	Poverty Alleviation - General	15,000,000.00	0.00	15,000,000.00
031001	Poverty Alleviation - General	15,000,000.00	0.00	15,000,000.00
04	Health	253,000,000.00	115,531,775.00	400,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	253,000,000.00	115,531,775.00	400,000,000.00
040501	Functional health facilities	253,000,000.00	115,531,775.00	400,000,000.00
05	Education	360,000,000.00	155,935,250.00	370,000,000.00
0504	Improved quality of teaching and learning outcomes	120,000,000.00	0.00	100,000,000.00
050401	All levels of education quality assurance	70,000,000.00	0.00	50,000,000.00
050402	Instructional and learning materials	50,000,000.00	0.00	50,000,000.00
0505	Adequate infrastructure at all levels	240,000,000.00	155,935,250.00	250,000,000.00
050501	Schools' infrastructure construction and rehabilitation	240,000,000.00	155,935,250.00	250,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00
06	Housing and Urban Development	368,000,000.00	210,150,970.00	540,000,000.00
0610	Housing and Urban Development - General	368,000,000.00	210,150,970.00	540,000,000.00
061001	Housing and Urban Development - General	368,000,000.00	210,150,970.00	540,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
07	Gender	20,000,000.00	0.00	75,000,000.00
0710	Gender - General	20,000,000.00	0.00	75,000,000.00
071001	Gender - General	20,000,000.00	0.00	75,000,000.00
08	Youth	45,000,000.00	0.00	75,000,000.00
0810	Youth - General	45,000,000.00	0.00	75,000,000.00
081001	Youth - General	45,000,000.00	0.00	75,000,000.00
09	Environmental Improvement	398,000,000.00	87,628,020.00	600,000,000.00
0910	Environmental Improvement - General	398,000,000.00	87,628,020.00	600,000,000.00
091001	Environmental Improvement - General	398,000,000.00	87,628,020.00	600,000,000.00
10	Water Resources and Rural Development	1,225,000,000.00	89,624,258.00	1,800,000,000.00
1010	Water Resources and Rural Deve - General	1,225,000,000.00	89,624,258.00	1,800,000,000.00
101001	Water Resources and Rural Deve - General	1,225,000,000.00	89,624,258.00	1,800,000,000.00
11	Information Communication and Technology	28,000,000.00	19,188,736.00	35,000,000.00
1110	Information Communication and Technology - General	28,000,000.00	19,188,736.00	35,000,000.00
111001	Information Communication and Technology - General	28,000,000.00	19,188,736.00	35,000,000.00
13	Reform of Government and Governance	1,393,000,000.00	36,749,500.00	2,317,000,000.00
1310	Reform of Government and Governance - General	1,393,000,000.00	36,749,500.00	2,317,000,000.00
131001	Reform of Government and Governance - General	1,393,000,000.00	36,749,500.00	2,317,000,000.00
14	Power	530,000,000.00	345,215,000.00	560,000,000.00
1410	Power - General	530,000,000.00	345,215,000.00	560,000,000.00
141001	Power - General	530,000,000.00	345,215,000.00	560,000,000.00
16	Water	200,000,000.00	190,349,591.00	250,000,000.00
1610	Water Ways - General	200,000,000.00	190,349,591.00	250,000,000.00
161001	Water Ways - General	200,000,000.00	190,349,591.00	250,000,000.00
17	Road	1,700,000,000.00	1,698,281,511.00	800,000,000.00
1710	Road - General	1,700,000,000.00	1,698,281,511.00	800,000,000.00
171001	Road - General	1,700,000,000.00	1,698,281,511.00	800,000,000.00

Funakaye Local Government 2026 Approved Budget - Capital Expenditure by Project

Funakaye Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure				7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of 20 Units Motorcycles	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520598 - LG Wide	0.00	0.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520598 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle for Chairman, Deputy Chairman, Secretary, Treasurer and Emir's.	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520598 - LG Wide	220,000,000.00	0.00	220,000,000.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520598 - LG Wide	140,000,000.00	0.00	100,000,000.00
Procurement of Office Furniture and Equipment @ LGA Secretariat	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520598 - LG Wide	150,000,000.00	7,236,500.00	100,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21520598 - LG Wide	0.00	0.00	764,000,000.00
Contribution for Construction of Emir and Chief Sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520598 - LG Wide	190,000,000.00	174,112,506.00	50,000,000.00

			Funakaye Local Government				2026 Approved Budget - Capital Expenditure by Project	
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget		
Construction of Guest House	012500100100 - Personnel Management Department	23020102 - Construction/Provision of Resdential Buildings	21520598 - LG Wide	200,000,000.00	0.00	200,000,000.00		
Renovation of District Head Palaces	012500100100 - Personnel Management Department	23030101 - Rehabilitation/Repairs of Resdential Building	21520598 - LG Wide	570,000,000.00	562,136,466.00	300,000,000.00		
Rehabilitation of Housing (AYU Quarters)/Shagari Low-cost	012500100100 - Personnel Management Department	23030103 - Rehabilitation/Repairs - Housing	21520598 - LG Wide	20,000,000.00	4,270,000.00	30,000,000.00		
Renovation of Secretariat Phase1	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21520598 - LG Wide	270,000,000.00	6,470,000.00	300,000,000.00		
Reform of Government and Governance	012500100100 - Personnel Management Department	23050101 - Research and Development	21520598 - LG Wide	1,000,000.00	0.00	1,000,000.00		
Construction of Vet. Clinic at Tilde, Ashaka Gari	021500100100 - Agricultural and Natural Resources Department	23010101 - Purchase/Acquisition of Land	21520598 - LG Wide	0.00	0.00	100,000,000.00		
Purchase and Repairs of Tractor	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520598 - LG Wide	70,000,000.00	0.00	30,000,000.00		
Agricultural Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520598 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Construction and Provision of Agricultural Facilities and modern Abattoir	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520598 - LG Wide	20,000,000.00	0.00	20,000,000.00		
Tree Planting	021500100100 - Agricultural and Natural Resources Department	23040101 - Tree Planting	21520598 - LG Wide	10,000,000.00	3,914,364.00	10,000,000.00		
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520598 - LG Wide	0.00	0.00	500,000,000.00		
Purchase of Computers	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21520598 - LG Wide	8,000,000.00	7,010,909.00	20,000,000.00		

Project Description	Administrative Code and Description	Economic Code and Description	Funakaye Local Government			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of Central Store	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520598 - LG Wide	0.00	0.00	100,000,000.00
Construction of Markets and Shops	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520598 - LG Wide	328,000,000.00	210,150,970.00	400,000,000.00
Computer Software acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520598 - LG Wide	5,000,000.00	0.00	5,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520598 - LG Wide	15,000,000.00	12,177,827.00	10,000,000.00
Land Acquisition for Grave Yard and Town Hall Construction	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520598 - LG Wide	48,000,000.00	24,420,653.00	150,000,000.00
Purchase of Generator Set	023400100100 - Works, Housing and Transport Department	23010119 - Purchase of Power Generating Set	21520598 - LG Wide	2,000,000.00	0.00	2,000,000.00
Electrification Projects Across the 10 wards	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520598 - LG Wide	140,000,000.00	18,773,000.00	300,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520598 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Digging of Concrete wells at Jauro Buba, Wuro Kaburo, Jauro Jalo Dahiru, Jauro Kawu Alh Bello, Jaberu, Wuro Sajo, wuro lallage, wuro Argumma, wuro gainako,jauro Umaru (Jafunawa) wuro raja, jauro, Duga Sabo, Rugai, Winde, Mannari, Wuro Gari, Bilimgo Jauro Yunusa, Jauro Musa, Mangari, Jauro Gidado, Jauro Yaya, Jauro Haruna, Jauro Sule, Wangile, Gubdori, Sangaruyel, Wuro Alh bappah, Babuba, jauro jalo rimi, wuro Bogga,jauro juma, kaceciyta Gabas, jauro Adamu, Jauro Mamuda, Jauro Musa, Jauro Umar Rimi	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520598 - LG Wide	35,000,000.00	0.00	0.00

Project Description	Administrative Code and Description	Economic Code and Description	Funakaye Local Government			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Provision of Solar Boreholes at Anguwar Sarkin Noma Magaba, Garin Jauro Bappaji, Jauro Durori,Wuro Ngalde, Jauro Abdu Siddikiyo, Jauro Sulai, Lamido Buba, Garin Jauro Kadiri, Garin Jauro Aisami, Saleri, Jauro Gidado Village, Gasol Wuro Kulde, Unguwar Galadima Ribadu, Yolde,Garin dogo, Ngarai, Wuro Nora, Anguwar Ari Korago, Bajoga, Anguwar gandu Bajoga, Anguwar Jauro, Anguwar Madaki Bajoga, Wuro Kaka village, Anguwar Abwar Bajoga, Zadawa Village, Wuro Lode Village, Wuro Buhari, Boggawo, Gongiro, Sangaruyel, Bulagaidam, Wuro Malam Lamido, Construction of hand pump at Jauro Amadu Fetila,Jauro Sambo, Jajiri, Dadin Kowayel, Zazirmari, jauro Hashim, Wuro Beli, Wuro Bali, Wuro Hausa, Jauro Baba, Sabon Layi Badabdi, Garin jauro Alh Sani, Bagadaza, garin Alh Bello, Maza Jauro Koldu.	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520598 - LG Wide	50,000,000.00	48,395,758.00	0.00
Road Constructions	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520598 - LG Wide	1,700,000,000.00	1,698,281,511.00	800,000,000.00
Construction of Drainages and Culverts at Unguwan Zarma Bodor, Wuro Dundoyel, Shara Mansur Bajoga, Unguwan Sarkin Yaki Bajoga, Unguwan Dan Jajo Bajoga, Jauro Malam, Kupto Entrance to Eastern end, Babazura to Banji, Garin Babarebari to Nyolde town communities, Sangaru to Dubbel, Tilde Maternity Clinic to Disaji Hause, Tilde e.t.c.	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520598 - LG Wide	200,000,000.00	190,349,591.00	250,000,000.00
Provision of Solar Light @LGA Secretariat	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21520598 - LG Wide	30,000,000.00	0.00	60,000,000.00
Solar Street Light	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21520598 - LG Wide	500,000,000.00	345,215,000.00	500,000,000.00
Maintenance of Electricity Across the 10 Wards	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs- Electricity	21520598 - LG Wide	100,000,000.00	41,228,500.00	100,000,000.00
Repairs & Drilling of Boreholes Across the 10 Wards	023400100100 - Works, Housing and Transport Department	23030104 - Rehabilitation/Repairs - Water Facilities	21520598 - LG Wide	20,000,000.00	0.00	0.00
Control of Soil Erosion At Yarimari and Tingabu Tongo, Jillahi, Busum, Wakkaltu,Ashaka Gari,Maza, Unguwar Madaki Bajoga, Unguwan Isah Bajoga, Ung. Mai Dukkuri Bajoga,Unguwan Bello Sangaru Bajoga, Unguwan Wakili Sangaru Bajoga, Garin Bajimi e.t .c.	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520598 - LG Wide	300,000,000.00	63,207,367.00	300,000,000.00

			Funakaye Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction and Disilting of Earth Dam Wawa nd Tilde Ward	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520598 - LG Wide	20,000,000.00	0.00	100,000,000.00
Provision of Solar Boreholes at Anguwar Sarkin Noma Magaba, Garin Jauro Bappaji, Jauro Durori,Wuro Ngalde, Jauro Abdu Siddikiyo, Jauro Sulai, Lamido Buba, Garin Jauro Kadiri, Garin Jauro Aisami, Saleri, Jauro Gidado Village, Gasol Wuro Kulde, Unguwar Galadima Ribadu, Yolde,Garin dogo, Ngarai, Wuro Nora, Anguwar Ari Korago, Bajoga, Anguwar gandu Bajoga, Anguwar Jauro, Anguwar Madaki Bajoga, Wuro Kaka village, Anguwar Abwar Bajoga, Zadawa Village, Wuro Lode Village, Wuro Buhari, Boggawo, Gongiro, Sangaruyel, Bulagaidam, Wuro Malam Lamido, Construction of hand pump at Jauro Amadu Fetila,Jauro Sambo, Jajiri, Dadin Kowayel, Zazirmari, jauro Hashim, Wuro Beli, Wuro Bali, Wuro Hausa, Jauro Baba, Sabon Layi Badabdi, Garin jauro Alh Sani, Bagadaza, garin Alh Bello, Maza Jauro Koldu.	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520598 - LG Wide	0.00	0.00	500,000,000.00
Repairs & Drilling of Boreholes Across the 10 Wards	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520598 - LG Wide	0.00	0.00	100,000,000.00
Construction/Provision of Cemeteries Wall	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020126 - Construction/Provision of Cemeties	21520598 - LG Wide	50,000,000.00	0.00	100,000,000.00
Construction of Public Toilett at Bajoga Main Market	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520598 - LG Wide	0.00	0.00	50,000,000.00
Construction of Waste Disposal	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520598 - LG Wide	30,000,000.00	0.00	30,000,000.00
Rehabillitation of Waste Disposal	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520598 - LG Wide	10,000,000.00	0.00	10,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Funakaye Local Government			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Constr/Provision Of Public School at Feshingo y. Musa, ECCDE Bajoga II, Alheri pr. Sch., Mazayel pr. Sch., Girls child pr. Sch., Gadari pr. Sch., Wuro yolde pr. Sch., Jarkum pr. Sch. Bajoga East pr. Sch., Juggol batta pr. Sch.	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21520598 - LG Wide	50,000,000.00	27,200,000.00	50,000,000.00
Construction of Town Hall @Bajoga	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
Renovation of Class Rooms at Sangaru Primary.School., Bajoga II Primary School, Bajoga. South Priamary School, Dandaso Primary School, Ashaka Gari Primary School, Komi Primary School, Almakashi Nomadic, Model Primary School, Dayayi Primary School, Feshingo Primary School, Badabdi Primary. School	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21520598 - LG Wide	140,000,000.00	128,735,250.00	150,000,000.00
Education Subsidy	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520598 - LG Wide	50,000,000.00	0.00	30,000,000.00
Religious Activities	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520598 - LG Wide	15,000,000.00	2,000,000.00	20,000,000.00
Students Scholarship	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520598 - LG Wide	20,000,000.00	0.00	20,000,000.00
Women Empowerment and People With Dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520598 - LG Wide	20,000,000.00	0.00	75,000,000.00
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21520598 - LG Wide	15,000,000.00	0.00	15,000,000.00
Skills Acquisition Materials/Equipment	051700100100 - Education and Social Development Department	23050113 - Investment	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
Youth Empowerment and Development	051700100100 - Education and Social Development Department	23050113 - Investment	21520598 - LG Wide	45,000,000.00	0.00	75,000,000.00
Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	051700200100 - Education LGEA	23050102 - Computer Software Acquisition	21520598 - LG Wide	0.00	0.00	20,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Funakaye Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of Health Centres at Unguwan Kellumi, Danjajo	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520598 - LG Wide	0.00	0.00	150,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520598 - LG Wide	88,000,000.00	87,963,418.00	50,000,000.00
Procurement of Hospital Equipment across all health Centres	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520598 - LG Wide	0.00	0.00	100,000,000.00
Rehabilitation of Various Health Centres	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21520598 - LG Wide	165,000,000.00	27,568,357.00	100,000,000.00

Funakaye Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

Funakaye Local Government

Total Expenditure By Economic Code	14,898,500,000.00	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
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011100100100 Office of the Executive Chairman

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	674,500,000.00
21	PERSONNEL COST	0.00	0.00	4,500,000.00
2101	SALARY	0.00	0.00	4,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00
210201	ALLOWANCES	0.00	0.00	500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	670,000,000.00
2202	OVERHEAD COST	0.00	0.00	670,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	110,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	100,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	40,000,000.00
22020406	Other Maintenance Services	0.00	0.00	40,000,000.00
220206	OTHER SERVICES - GENERAL	0.00	0.00	420,000,000.00
22020601	Security Services	0.00	0.00	400,000,000.00
22020614	Other Services General	0.00	0.00	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	100,000,000.00
22021001	Entertainment & Hospitality	0.00	0.00	40,000,000.00
22021002	Honourarium & sitting Allowance	0.00	0.00	50,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	10,000,000.00
011100100200 Office of the Vice Chairman				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00
011101400100 GOSTEC				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00
011200100100 Legislative Council				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	40,000,000.00	39,916,037.00	32,000,000.00
21	PERSONNEL COST	40,000,000.00	39,916,037.00	32,000,000.00
2101	SALARY	40,000,000.00	39,916,037.00	32,000,000.00
210101	SALARIES AND WAGES	40,000,000.00	39,916,037.00	32,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	39,916,037.00	32,000,000.00

012500100100 Personnel Management Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,165,000,000.00	1,488,074,725.41	3,190,620,000.00
21	PERSONNEL COST	339,000,000.00	184,161,030.41	375,120,000.00
2101	SALARY	170,000,000.00	84,320,761.14	225,000,000.00
210101	SALARIES AND WAGES	170,000,000.00	84,320,761.14	225,000,000.00
21010101	Salary	95,000,000.00	84,320,761.14	150,000,000.00
21010104	Wages - Casual Workers	75,000,000.00	0.00	75,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	169,000,000.00	99,840,269.27	150,120,000.00
210201	ALLOWANCES	169,000,000.00	99,840,269.27	150,120,000.00
21020107	Housing/Rent Allowance	13,000,000.00	10,603,779.27	15,000,000.00
21020108	Transport Allowance	8,000,000.00	7,070,057.00	10,000,000.00
21020109	Utility Allowance	7,400,000.00	7,399,549.00	10,000,000.00
21020110	Meal Subsidy Allowance	6,500,000.00	5,169,482.00	5,000,000.00
21020111	Leave Allowance	9,000,000.00	8,104,980.00	15,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	16,432,543.00	30,000,000.00
21020115	Hazard Allowance	100,000.00	60,000.00	120,000.00
21020117	Other Allowances	45,000,000.00	44,999,879.00	65,000,000.00
22	OTHER RECURRENT COSTS	765,000,000.00	549,688,223.00	400,500,000.00
2202	OVERHEAD COST	730,000,000.00	549,688,223.00	400,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	215,000,000.00	195,730,547.00	120,000,000.00
22020101	Local Travel and Transport - Training	170,000,000.00	162,519,997.00	75,000,000.00
22020102	Local Travel and Transport - Others	40,000,000.00	33,210,550.00	30,000,000.00
22020104	International Transport and Travels - Others	5,000,000.00	0.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	35,000,000.00	1,234,000.00	40,000,000.00
22020301	Office Stationaries/Computer Consumables	35,000,000.00	1,234,000.00	40,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	656,000.00	10,500,000.00
22020406	Other Maintenance Services	5,000,000.00	656,000.00	10,500,000.00
220206	OTHER SERVICES - GENERAL	300,000,000.00	220,058,126.00	165,000,000.00
22020601	Security Services	250,000,000.00	185,022,358.00	100,000,000.00
22020603	Residential Rent	10,000,000.00	7,000,000.00	15,000,000.00
22020614	Other Services General	40,000,000.00	28,035,768.00	50,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	175,000,000.00	132,009,550.00	65,000,000.00
22021001	Entertainment & Hospitality	60,000,000.00	49,288,000.00	20,000,000.00
22021002	Honourarium & sitting Allowance	70,000,000.00	49,391,000.00	20,000,000.00
22021023	Contingencies Recurrent	45,000,000.00	33,330,550.00	25,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	35,000,000.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	35,000,000.00	0.00	0.00
22040104	Grant To Local Governments Capital	35,000,000.00	0.00	0.00
23	CAPITAL EXPENDITURE	2,061,000,000.00	754,225,472.00	2,415,000,000.00
2301	FIXED ASSETS PURCHASED	810,000,000.00	7,236,500.00	1,534,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	810,000,000.00	7,236,500.00	1,534,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	420,000,000.00	0.00	420,000,000.00
23010108	Purchase of Buses	140,000,000.00	0.00	100,000,000.00
23010112	Purchase of Office Furniture and Fittings	250,000,000.00	7,236,500.00	200,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
2302	CONSTRUCTION / PROVISION	390,000,000.00	174,112,506.00	250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	390,000,000.00	174,112,506.00	250,000,000.00
23020101	Construction/Provision of office Buildings	190,000,000.00	174,112,506.00	50,000,000.00
23020102	Construction/Provision of Residential Buildings	200,000,000.00	0.00	200,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	860,000,000.00	572,876,466.00	630,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	860,000,000.00	572,876,466.00	630,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	570,000,000.00	562,136,466.00	300,000,000.00
23030103	Rehabilitation/Repairs - Housing	20,000,000.00	4,270,000.00	30,000,000.00
23030121	Rehabilitation/Repairs of office Building	270,000,000.00	6,470,000.00	300,000,000.00
2305	OTHER CAPITAL PROJECTS	1,000,000.00	0.00	1,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,000,000.00	0.00	1,000,000.00
23050101	Research and Development	1,000,000.00	0.00	1,000,000.00
021500100100	Agricultural and Natural Resources Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	970,500,000.00	699,472,540.00	1,174,700,000.00
21	PERSONNEL COST	177,500,000.00	173,771,522.00	194,700,000.00
2101	SALARY	145,000,000.00	143,285,234.00	160,000,000.00
210101	SALARIES AND WAGES	145,000,000.00	143,285,234.00	160,000,000.00
21010101	Salary	145,000,000.00	143,285,234.00	160,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	32,500,000.00	30,486,288.00	34,700,000.00
210201	ALLOWANCES	32,500,000.00	30,486,288.00	34,700,000.00
21020107	Housing/Rent Allowance	800,000.00	485,909.00	900,000.00
21020108	Transport Allowance	500,000.00	361,165.00	600,000.00
21020109	Utility Allowance	500,000.00	505,528.00	600,000.00
21020110	Meal Subsidy Allowance	500,000.00	276,874.00	600,000.00
21020111	Leave Allowance	3,200,000.00	2,435,782.00	5,000,000.00
21020117	Other Allowances	27,000,000.00	26,421,030.00	27,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	593,000,000.00	521,786,654.00	220,000,000.00
2202	OVERHEAD COST	83,000,000.00	55,670,276.00	157,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	530,000.00	3,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	530,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	50,000,000.00	34,220,000.00	62,000,000.00
22020307	Drugs & Medical Supplies	40,000,000.00	29,184,091.00	50,000,000.00
22020311	Food Stuff/Catering Materials Supplies	10,000,000.00	5,035,909.00	12,000,000.00
220206	OTHER SERVICES - GENERAL	10,000,000.00	7,033,676.00	12,000,000.00
22020605	Cleaning and Fumigation Services	10,000,000.00	7,033,676.00	12,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	984,600.00	60,000,000.00
22020707	Agricultural Services	3,000,000.00	984,600.00	60,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000.00	12,902,000.00	20,000,000.00
22021023	Contingencies Recurrent	18,000,000.00	12,902,000.00	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	510,000,000.00	466,116,378.00	63,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	510,000,000.00	466,116,378.00	63,000,000.00
22040109	Grant to Communities/NGO's/Unions	10,000,000.00	6,000,000.00	13,000,000.00
22040119	Contribution to Agric Activities	500,000,000.00	460,116,378.00	50,000,000.00
23	CAPITAL EXPENDITURE	200,000,000.00	3,914,364.00	760,000,000.00
2301	FIXED ASSETS PURCHASED	70,000,000.00	0.00	130,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000.00	0.00	130,000,000.00
23010101	Purchase/Acquisition of Land	0.00	0.00	100,000,000.00
23010127	Purchase Agricultural Equipment	70,000,000.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	120,000,000.00	0.00	120,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	120,000,000.00	0.00	120,000,000.00
23020113	Construction/Provision of Agricultural Facilities	120,000,000.00	0.00	120,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2304	PRESERVATION OF THE ENVIRONMENT	10,000,000.00	3,914,364.00	10,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	10,000,000.00	3,914,364.00	10,000,000.00
23040101	Tree Planting	10,000,000.00	3,914,364.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	500,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	500,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,960,000,000.00	1,127,476,683.00	2,171,000,000.00
21	PERSONNEL COST	707,000,000.00	596,680,974.00	687,000,000.00
2101	SALARY	45,000,000.00	41,402,075.00	45,000,000.00
210101	SALARIES AND WAGES	45,000,000.00	41,402,075.00	45,000,000.00
21010101	Salary	45,000,000.00	41,402,075.00	45,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,000,000.00	32,933,842.00	42,000,000.00
210201	ALLOWANCES	42,000,000.00	32,933,842.00	42,000,000.00
21020107	Housing/Rent Allowance	8,000,000.00	5,007,324.00	8,000,000.00
21020108	Transport Allowance	4,000,000.00	2,436,520.00	4,000,000.00
21020109	Utility Allowance	3,000,000.00	1,892,692.00	3,000,000.00
21020110	Meal Subsidy Allowance	3,000,000.00	1,562,772.00	3,000,000.00
21020111	Leave Allowance	5,000,000.00	3,089,211.00	5,000,000.00
21020117	Other Allowances	19,000,000.00	18,945,323.00	19,000,000.00
2103	SOCIAL BENEFITS	620,000,000.00	522,345,057.00	600,000,000.00
210301	SOCIAL BENEFITS	620,000,000.00	522,345,057.00	600,000,000.00
21030102	Pension CRFC	600,000,000.00	522,345,057.00	500,000,000.00
21030105	Pension Arrears	20,000,000.00	0.00	100,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	897,000,000.00	301,456,003.00	949,000,000.00
2202	OVERHEAD COST	415,000,000.00	174,360,421.00	442,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	45,000,000.00	40,050,840.00	45,000,000.00
22020101	Local Travel and Transport - Training	45,000,000.00	40,050,840.00	45,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	0.00	2,000,000.00
22020208	Software Charges/Licenses Renewal	2,000,000.00	0.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	48,000,000.00	37,718,227.00	65,000,000.00
22020301	Office Stationaries/Computer Consumables	23,000,000.00	22,951,500.00	35,000,000.00
22020305	Printing of Non security Documents	5,000,000.00	3,435,000.00	10,000,000.00
22020306	Printing of Security Documents	10,000,000.00	9,244,727.00	10,000,000.00
22020314	Printing/Publications General	10,000,000.00	2,087,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	9,868,000.00	20,000,000.00
22020412	Maintenance of Markets/Public Places	20,000,000.00	9,868,000.00	20,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	20,608,937.00	50,000,000.00
22020501	Local Training	50,000,000.00	20,608,937.00	50,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	125,000,000.00	5,849,274.00	135,000,000.00
22020701	Financial Consulting	25,000,000.00	5,849,274.00	125,000,000.00
22020799	Other Consultancy Services	100,000,000.00	0.00	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	820,189.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	820,189.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	120,000,000.00	59,444,954.00	120,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	15,854,818.00	50,000,000.00
22021023	Contingencies Recurrent	70,000,000.00	43,590,136.00	70,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	182,000,000.00	127,095,582.00	407,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	182,000,000.00	127,095,582.00	407,000,000.00
22040101	Grant To State Governments -Current	5,000,000.00	0.00	30,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22040114	Contribution to Local Governmnet Service Commission	12,000,000.00	10,236,998.00	12,000,000.00
22040116	Contribution to Auditor General to Local Government	70,000,000.00	48,066,452.00	70,000,000.00
22040117	Contribution to Traditional Councils	25,000,000.00	20,000,000.00	25,000,000.00
22040118	Contributions for Ministry for LGA Bureau	70,000,000.00	48,792,132.00	70,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	300,000,000.00	0.00	100,000,000.00
220604	DOMESTIC PRINCIPAL	300,000,000.00	0.00	100,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	300,000,000.00	0.00	100,000,000.00
23	CAPITAL EXPENDITURE	356,000,000.00	229,339,706.00	535,000,000.00
2301	FIXED ASSETS PURCHASED	8,000,000.00	7,010,909.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,000,000.00	7,010,909.00	20,000,000.00
23010113	Purchase of Computers	8,000,000.00	7,010,909.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	328,000,000.00	210,150,970.00	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	328,000,000.00	210,150,970.00	500,000,000.00
23020124	Construction of Markets/Parks	328,000,000.00	210,150,970.00	500,000,000.00
2305	OTHER CAPITAL PROJECTS	20,000,000.00	12,177,827.00	15,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000.00	12,177,827.00	15,000,000.00
23050102	Computer Software Acquisition	20,000,000.00	12,177,827.00	15,000,000.00
023400100100	Works, Housing and Transport Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	4,289,000,000.00	2,555,088,581.27	3,603,000,000.00
21	PERSONNEL COST	60,000,000.00	47,164,522.27	58,000,000.00
2101	SALARY	30,000,000.00	26,302,942.27	30,000,000.00
210101	SALARIES AND WAGES	30,000,000.00	26,302,942.27	30,000,000.00
21010101	Salary	30,000,000.00	26,302,942.27	30,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,000,000.00	20,861,580.00	28,000,000.00
210201	ALLOWANCES	30,000,000.00	20,861,580.00	28,000,000.00
21020107	Housing/Rent Allowance	5,000,000.00	2,679,374.00	4,000,000.00
21020108	Transport Allowance	3,200,000.00	1,801,732.00	3,000,000.00
21020109	Utility Allowance	1,400,000.00	1,257,613.00	1,500,000.00
21020110	Meal Subsidy Allowance	2,100,000.00	1,257,613.00	1,500,000.00
21020111	Leave Allowance	3,200,000.00	1,928,862.00	3,000,000.00
21020117	Other Allowances	15,100,000.00	11,936,386.00	15,000,000.00
22	OTHER RECURRENT COSTS	104,000,000.00	78,052,679.00	83,000,000.00
2202	OVERHEAD COST	104,000,000.00	78,052,679.00	83,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	490,909.00	2,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	490,909.00	2,000,000.00
220202	UTILITIES - GENERAL	15,000,000.00	12,897,000.00	0.00
22020205	Water Rates	15,000,000.00	12,897,000.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	68,000,000.00	57,648,170.00	62,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	10,000,000.00	9,352,700.00	10,000,000.00
22020402	Maintenance of Office Funiture	7,000,000.00	6,931,850.00	5,000,000.00
22020405	Maintenance of Plants and Generators	7,000,000.00	5,214,000.00	3,000,000.00
22020406	Other Maintenance Services	7,000,000.00	4,813,800.00	7,000,000.00
22020413	Minor Road Maintenance	25,000,000.00	22,415,600.00	25,000,000.00
22020414	Maintenance of Office/Residential Buildings	12,000,000.00	8,920,220.00	12,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	334,000.00	2,000,000.00
22020706	Surveying Services	2,000,000.00	334,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	460,000.00	7,000,000.00
22020801	Motor Vehicle Fuel Cost	7,000,000.00	460,000.00	7,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000.00	6,222,600.00	10,000,000.00
22021023	Contingencies Recurrent	10,000,000.00	6,222,600.00	10,000,000.00
23	CAPITAL EXPENDITURE	4,125,000,000.00	2,429,871,380.00	3,462,000,000.00
2301	FIXED ASSETS PURCHASED	50,000,000.00	24,420,653.00	152,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00	24,420,653.00	152,000,000.00
23010101	Purchase/Acquisition of Land	48,000,000.00	24,420,653.00	150,000,000.00
23010119	Purchase of Power Generating Set	2,000,000.00	0.00	2,000,000.00
2302	CONSTRUCTION / PROVISION	3,655,000,000.00	2,301,014,860.00	2,910,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,655,000,000.00	2,301,014,860.00	2,910,000,000.00
23020103	Construction/Provision of Electricity	140,000,000.00	18,773,000.00	300,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020105	Construction/Provision of Water Facilities	85,000,000.00	48,395,758.00	0.00
23020114	Construction/Provision of Roads	1,700,000,000.00	1,698,281,511.00	800,000,000.00
23020116	Construction/ Provision of Water Ways	200,000,000.00	190,349,591.00	250,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	530,000,000.00	345,215,000.00	560,000,000.00
2303	REHABILITATION / REPAIRS	120,000,000.00	41,228,500.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	120,000,000.00	41,228,500.00	100,000,000.00
23030102	Rehabilitation/Repairs- Electricity	100,000,000.00	41,228,500.00	100,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	20,000,000.00	0.00	0.00
2304	PRESERVATION OF THE ENVIRONMENT	300,000,000.00	63,207,367.00	300,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	300,000,000.00	63,207,367.00	300,000,000.00
23040102	Erosion & Flood Control	300,000,000.00	63,207,367.00	300,000,000.00

025210400100 Water Sanitation and Hygeine (WASH) Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	340,000,000.00	142,844,631.00	1,115,700,000.00
21	PERSONNEL COST	116,000,000.00	67,765,995.00	98,700,000.00
2101	SALARY	83,000,000.00	57,669,649.00	83,000,000.00
210101	SALARIES AND WAGES	83,000,000.00	57,669,649.00	83,000,000.00
21010101	Salary	83,000,000.00	57,669,649.00	83,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	33,000,000.00	10,096,346.00	15,700,000.00
210201	ALLOWANCES	33,000,000.00	10,096,346.00	15,700,000.00
21020107	Housing/Rent Allowance	5,000,000.00	567,364.00	1,500,000.00
21020108	Transport Allowance	4,000,000.00	385,205.00	1,000,000.00
21020109	Utility Allowance	3,000,000.00	208,527.00	1,000,000.00
21020110	Meal Subsidy Allowance	4,000,000.00	268,998.00	1,000,000.00
21020111	Leave Allowance	5,000,000.00	410,760.00	1,200,000.00
21020115	Hazard Allowance	3,000,000.00	0.00	1,000,000.00
21020117	Other Allowances	9,000,000.00	8,255,492.00	9,000,000.00
22	OTHER RECURRENT COSTS	114,000,000.00	75,078,636.00	127,000,000.00
2202	OVERHEAD COST	114,000,000.00	75,078,636.00	127,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000.00	2,980,636.00	4,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	1,965,636.00	2,000,000.00
22020102	Local Travel and Transport - Others	3,000,000.00	1,015,000.00	2,000,000.00
220202	UTILITIES - GENERAL	0.00	0.00	15,000,000.00
22020205	Water Rates	0.00	0.00	15,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	0.00	3,000,000.00
22020313	Accessories/Materials/Supplies General	2,000,000.00	0.00	1,500,000.00
22020315	Supplies of COVID-19 PPE	2,000,000.00	0.00	1,500,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220204	MAINTENANCE SERVICES - GENERAL	27,000,000.00	13,946,000.00	27,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	2,000,000.00	378,000.00	2,000,000.00
22020406	Other Maintenance Services	5,000,000.00	810,000.00	5,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	12,758,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	50,000,000.00	42,150,000.00	50,000,000.00
22020605	Cleaning and Fumigation Services	25,000,000.00	22,600,000.00	25,000,000.00
22020614	Other Services General	25,000,000.00	19,550,000.00	25,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000.00	16,002,000.00	28,000,000.00
22021003	Publicity & Advertisements/Awareness	3,000,000.00	0.00	3,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	3,202,000.00	5,000,000.00
22021023	Contingencies Recurrent	20,000,000.00	12,800,000.00	20,000,000.00
23	CAPITAL EXPENDITURE	110,000,000.00	0.00	890,000,000.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	0.00	800,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,000,000.00	0.00	800,000,000.00
23020105	Construction/Provision of Water Facilities	20,000,000.00	0.00	700,000,000.00
23020126	Construction/Provision of Cemeteries	50,000,000.00	0.00	100,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000.00	0.00	90,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000.00	0.00	90,000,000.00
23040106	Enviromental Sanitation	40,000,000.00	0.00	90,000,000.00
051700100100	Education and Social Development Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,055,000,000.00	1,107,764,516.35	1,981,000,000.00
21	PERSONNEL COST	180,000,000.00	125,260,816.00	237,500,000.00
2101	SALARY	113,000,000.00	69,999,964.00	140,000,000.00
210101	SALARIES AND WAGES	113,000,000.00	69,999,964.00	140,000,000.00
21010101	Salary	73,000,000.00	69,999,964.00	100,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21010104	Wages - Casual Workers	40,000,000.00	0.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	67,000,000.00	55,260,852.00	97,500,000.00
210201	ALLOWANCES	67,000,000.00	55,260,852.00	97,500,000.00
21020107	Housing/Rent Allowance	13,000,000.00	8,137,987.00	13,000,000.00
21020108	Transport Allowance	6,000,000.00	4,565,141.00	6,000,000.00
21020109	Utility Allowance	5,000,000.00	3,432,932.00	5,000,000.00
21020110	Meal Subsidy Allowance	4,500,000.00	3,204,913.00	5,000,000.00
21020111	Leave Allowance	7,000,000.00	5,544,732.00	7,000,000.00
21020115	Hazard Allowance	1,500,000.00	840,000.00	1,500,000.00
21020117	Other Allowances	30,000,000.00	29,535,147.00	60,000,000.00
22	OTHER RECURRENT COSTS	1,420,000,000.00	824,568,450.35	1,208,500,000.00
2202	OVERHEAD COST	535,000,000.00	322,355,927.36	623,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000.00	3,141,890.00	4,000,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	3,141,890.00	4,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	52,000,000.00	39,390,500.00	72,000,000.00
22020304	Magazines & Periodicals	2,000,000.00	0.00	2,000,000.00
22020310	Teaching Aids/Materials Supplies	50,000,000.00	39,390,500.00	70,000,000.00
220206	OTHER SERVICES - GENERAL	38,000,000.00	32,302,545.09	100,000,000.00
22020614	Other Services General	38,000,000.00	32,302,545.09	100,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	442,000,000.00	247,520,992.27	447,500,000.00
22021003	Publicity & Advertisements/Awareness	32,000,000.00	26,503,227.00	35,500,000.00
22021007	Welfare Packages	345,000,000.00	163,127,309.00	345,000,000.00
22021009	Sporting Services	5,000,000.00	5,190,000.00	7,000,000.00
22021023	Contingencies Recurrent	60,000,000.00	52,700,456.27	60,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	820,000,000.00	444,547,874.99	520,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	820,000,000.00	444,547,874.99	520,000,000.00
22040109	Grant to Communities/NGO's/Unions	20,000,000.00	3,250,000.00	20,000,000.00
22040110	Contribution to Higher Institutions	800,000,000.00	441,297,874.99	500,000,000.00
2205	SUBSIDIES GENERAL	65,000,000.00	57,664,648.00	65,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	65,000,000.00	57,664,648.00	65,000,000.00
22050104	Education Subsidy	65,000,000.00	57,664,648.00	65,000,000.00
23	CAPITAL EXPENDITURE	455,000,000.00	157,935,250.00	535,000,000.00
2302	CONSTRUCTION / PROVISION	100,000,000.00	27,200,000.00	100,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000.00	27,200,000.00	100,000,000.00
23020107	Construction/Provision of Public Schools	50,000,000.00	27,200,000.00	50,000,000.00
23020118	Construction/ Provision of Infrastrature	50,000,000.00	0.00	50,000,000.00
2303	REHABILITATION / REPAIRS	140,000,000.00	128,735,250.00	150,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	140,000,000.00	128,735,250.00	150,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	140,000,000.00	128,735,250.00	150,000,000.00
2305	OTHER CAPITAL PROJECTS	215,000,000.00	2,000,000.00	285,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	215,000,000.00	2,000,000.00	285,000,000.00
23050108	Other Non Tangible Assets	105,000,000.00	2,000,000.00	145,000,000.00
23050113	Investment	110,000,000.00	0.00	140,000,000.00
051700200100	Education LGEA			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	900,000,000.00	792,081,977.00	1,220,000,000.00
21	PERSONNEL COST	900,000,000.00	792,081,977.00	1,200,000,000.00
2101	SALARY	900,000,000.00	792,081,977.00	1,200,000,000.00
210101	SALARIES AND WAGES	900,000,000.00	792,081,977.00	1,200,000,000.00
21010101	Salary	900,000,000.00	792,081,977.00	1,200,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	0.00	0.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	0.00	0.00	20,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	0.00	0.00	20,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00
052100100100 Primary Healthcare Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,059,000,000.00	664,616,936.18	1,187,250,000.00
21	PERSONNEL COST	405,200,000.00	304,403,198.83	350,250,000.00
2101	SALARY	305,000,000.00	262,602,650.00	320,000,000.00
210101	SALARIES AND WAGES	305,000,000.00	262,602,650.00	320,000,000.00
21010101	Salary	290,000,000.00	252,202,650.00	300,000,000.00
21010104	Wages - Casual Workers	15,000,000.00	10,400,000.00	20,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,200,000.00	41,800,548.83	30,250,000.00
210201	ALLOWANCES	100,200,000.00	41,800,548.83	30,250,000.00
21020107	Housing/Rent Allowance	50,000.00	19,101.71	60,000.00
21020108	Transport Allowance	50,000.00	16,515.18	60,000.00
21020109	Utility Allowance	30,000.00	13,539.00	40,000.00
21020110	Meal Subsidy Allowance	20,000.00	13,500.00	30,000.00
21020111	Leave Allowance	50,000.00	14,692.94	60,000.00
21020117	Other Allowances	100,000,000.00	41,723,200.00	30,000,000.00
22	OTHER RECURRENT COSTS	400,800,000.00	244,681,962.35	437,000,000.00
2202	OVERHEAD COST	291,800,000.00	158,488,200.00	328,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000.00	1,600,000.00	5,000,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	1,600,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	110,000,000.00	95,911,000.00	130,000,000.00
22020307	Drugs & Medical Supplies	80,000,000.00	79,169,000.00	90,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020311	Food Stuff/Catering Materials Supplies	30,000,000.00	16,742,000.00	40,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,800,000.00	990,000.00	3,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,800,000.00	990,000.00	3,000,000.00
220206	OTHER SERVICES - GENERAL	102,000,000.00	6,692,000.00	103,000,000.00
22020605	Cleaning and Fumigation Services	2,000,000.00	692,000.00	3,000,000.00
22020614	Other Services General	100,000,000.00	6,000,000.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	150,000.00	2,000,000.00
22020708	Medical Consulting	2,000,000.00	150,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	73,000,000.00	53,145,200.00	85,000,000.00
22021004	Medical Expenses Locally and Internationally	30,000,000.00	29,523,000.00	40,000,000.00
22021023	Contingencies Recurrent	43,000,000.00	23,622,200.00	45,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	106,000,000.00	85,316,762.35	106,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	106,000,000.00	85,316,762.35	106,000,000.00
22040109	Grant to Communities/NGO's/Unions	21,000,000.00	19,901,732.00	21,000,000.00
22040112	Contribution to Gombe Health Equity Fund	85,000,000.00	65,415,030.35	85,000,000.00
2205	SUBSIDIES GENERAL	3,000,000.00	877,000.00	3,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	3,000,000.00	877,000.00	3,000,000.00
22050103	Health Subsidies	3,000,000.00	877,000.00	3,000,000.00
23	CAPITAL EXPENDITURE	253,000,000.00	115,531,775.00	400,000,000.00
2302	CONSTRUCTION / PROVISION	88,000,000.00	87,963,418.00	300,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	88,000,000.00	87,963,418.00	300,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	88,000,000.00	87,963,418.00	300,000,000.00
2303	REHABILITATION / REPAIRS	165,000,000.00	27,568,357.00	100,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	165,000,000.00	27,568,357.00	100,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	165,000,000.00	27,568,357.00	100,000,000.00

Funakaye Local Government 2026 Approved Budget MDA Expenditure by Function Classification

Funakaye Local Government

Total Expenditure By Economic Code		14,898,500,000.00	14,898,500,000.00	8,617,336,627.21	16,473,270,000.00
011100100100		Office of the Executive Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	674,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	674,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	674,500,000.00	
011100100200		Office of the Vice Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	3,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00	
011101400100		GOSTEC			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00	
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00	
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00	
011200100100		Legislative Council			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	40,000,000.00	39,916,037.00	32,000,000.00	
7013	GENERAL SERVICES	40,000,000.00	39,916,037.00	32,000,000.00	
70131	GENERAL PERSONNEL SERVICES	40,000,000.00	39,916,037.00	32,000,000.00	

012500100100 Personnel Management Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,915,000,000.00	741,085,753.41	1,546,620,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	221,000,000.00	0.00	221,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	221,000,000.00	0.00	221,000,000.00
7013	GENERAL SERVICES	1,694,000,000.00	741,085,753.41	1,325,620,000.00
70131	GENERAL PERSONNEL SERVICES	1,544,000,000.00	733,849,253.41	1,225,620,000.00
70133	OTHER GENERAL SERVICES	150,000,000.00	7,236,500.00	100,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
708	Recreation, Culture and Religion	760,000,000.00	736,248,972.00	350,000,000.00
7082	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
70821	CULTURAL SERVICES	760,000,000.00	736,248,972.00	350,000,000.00
710	Social Protection	490,000,000.00	10,740,000.00	530,000,000.00
7106	HOUSING	490,000,000.00	10,740,000.00	530,000,000.00
71061	HOUSING	490,000,000.00	10,740,000.00	530,000,000.00

021500100100 Agricultural and Natural Resources Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	970,500,000.00	699,472,540.00	1,174,700,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	970,500,000.00	699,472,540.00	1,174,700,000.00
70421	AGRICULTURE	970,500,000.00	699,472,540.00	1,174,700,000.00

022000100100 Finance and Supply Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,032,000,000.00	394,980,656.00	1,171,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	704,000,000.00	375,791,920.00	1,036,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	704,000,000.00	375,791,920.00	1,036,000,000.00
7013	GENERAL SERVICES	28,000,000.00	19,188,736.00	35,000,000.00
70131	GENERAL PERSONNEL SERVICES	28,000,000.00	19,188,736.00	35,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	300,000,000.00	0.00	100,000,000.00
704	Economic Affairs	328,000,000.00	210,150,970.00	500,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	328,000,000.00	210,150,970.00	500,000,000.00
710	Social Protection	600,000,000.00	522,345,057.00	500,000,000.00
7102	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00
71021	OLD AGE	600,000,000.00	522,345,057.00	500,000,000.00

023400100100 Works, Housing and Transport Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	50,000,000.00	48,395,758.00	0.00
7013	GENERAL SERVICES	50,000,000.00	48,395,758.00	0.00
70131	GENERAL PERSONNEL SERVICES	50,000,000.00	48,395,758.00	0.00
704	Economic Affairs	2,106,000,000.00	1,883,500,212.27	1,343,000,000.00
7043	FUEL AND ENERGY	242,000,000.00	60,001,500.00	402,000,000.00
70435	ELECTRICITY	242,000,000.00	60,001,500.00	402,000,000.00
7045	TRANSPORT	1,864,000,000.00	1,823,498,712.27	941,000,000.00
70451	ROAD TRANSPORT	1,864,000,000.00	1,823,498,712.27	941,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
705	Environmental Protection	548,000,000.00	277,977,611.00	700,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	548,000,000.00	277,977,611.00	700,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	548,000,000.00	277,977,611.00	700,000,000.00
706	Housing and Community Amenities	585,000,000.00	345,215,000.00	560,000,000.00
7063	WATER SUPPLY	55,000,000.00	0.00	0.00
70631	WATER SUPPLY	55,000,000.00	0.00	0.00
7064	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00
70641	STREET LIGHTING	530,000,000.00	345,215,000.00	560,000,000.00
710	Social Protection	1,000,000,000.00	0.00	1,000,000,000.00
7106	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
71061	HOUSING	1,000,000,000.00	0.00	1,000,000,000.00
025210400100 Water Sanitation and Hygeine (WASH) Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
705	Environmental Protection	60,000,000.00	0.00	160,000,000.00
7051	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
70511	WASTE MANAGEMENT	10,000,000.00	0.00	60,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	0.00	100,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	0.00	100,000,000.00
706	Housing and Community Amenities	250,000,000.00	142,844,631.00	925,700,000.00
7063	WATER SUPPLY	250,000,000.00	142,844,631.00	925,700,000.00
70631	WATER SUPPLY	250,000,000.00	142,844,631.00	925,700,000.00
709	Education	30,000,000.00	0.00	30,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	30,000,000.00	0.00	30,000,000.00
70912	PRIMARY EDUCATION	30,000,000.00	0.00	30,000,000.00

051700100100 Education and Social Development Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	80,000,000.00	0.00	165,000,000.00
7062	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
70621	COMMUNITY DEVELOPMENT	80,000,000.00	0.00	165,000,000.00
708	Recreation, Culture and Religion	65,000,000.00	2,000,000.00	70,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	15,000,000.00	2,000,000.00	20,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	0.00	50,000,000.00
709	Education	1,860,000,000.00	1,105,764,516.35	1,696,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,750,000,000.00	1,105,764,516.35	1,606,000,000.00
70912	PRIMARY EDUCATION	1,750,000,000.00	1,105,764,516.35	1,606,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
7098	EDUCATION N.E.C.	70,000,000.00	0.00	50,000,000.00
70981	EDUCATION N.E.C	70,000,000.00	0.00	50,000,000.00
710	Social Protection	50,000,000.00	0.00	50,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	0.00	50,000,000.00

051700200100 Education LGEA

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	900,000,000.00	792,081,977.00	1,220,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	900,000,000.00	792,081,977.00	1,220,000,000.00
70912	PRIMARY EDUCATION	900,000,000.00	792,081,977.00	1,220,000,000.00

052100100100 Primary Healthcare Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
707	Health	1,059,000,000.00	664,616,936.18	1,187,250,000.00
7074	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00
70741	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00

Funakaye Local Government 2026 Approved Budget MDA Revenue by Economic Classification

Funakaye Local Government

Total Revenue Summary By Economic Code				
		14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	14,600,000,000.00	8,007,258,195.93	16,150,420,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,150,000,000.00	7,790,650,688.91	14,600,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	13,150,000,000.00	7,790,650,688.91	14,600,000,000.00
110101	STATUTORY ALLOCATION	4,000,000,000.00	3,109,933,300.52	4,000,000,000.00
11010101	Statutory Allocation	4,000,000,000.00	3,109,933,300.52	4,000,000,000.00
110102	SHARE OF VAT	4,300,000,000.00	3,387,976,960.47	3,600,000,000.00
11010201	Share of VAT	4,300,000,000.00	3,387,976,960.47	3,600,000,000.00
110103	OTHER FAAC	4,850,000,000.00	1,292,740,427.92	7,000,000,000.00
11010301	Excess Crude /PPT	300,000,000.00	0.00	600,000,000.00
11010303	Budget Augmentation	100,000,000.00	53,723,723.39	600,000,000.00
11010304	Exchange Rate Gain	2,600,000,000.00	230,885,491.05	2,500,000,000.00
11010308	Stabilization Fund	50,000,000.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	500,000,000.00	299,553,650.07	1,000,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.41	1,500,000,000.00
12	INDEPENDENT REVENUE	250,000,000.00	144,564,368.00	550,420,000.00
1202	NON-TAX REVENUE	250,000,000.00	144,564,368.00	550,420,000.00
120201	LICENCES - GENERAL	17,130,000.00	2,185,500.00	9,320,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS LICENCES	500,000.00	68,000.00	300,000.00
12020110	INLAND WATER-WAY LICENCE	100,000.00	50,000.00	100,000.00
12020111	BAKE HOUSE LICENCE	70,000.00	0.00	70,000.00
12020113	CART LICENCES	100,000.00	70,500.00	100,000.00
12020116	DRIED FISH & MEAT LICENCES	100,000.00	10,500.00	50,000.00
12020119	FISHING PERMITS	50,000.00	0.00	50,000.00
12020120	HAWKER'S PERMITS	200,000.00	0.00	100,000.00
12020122	PRODUCE BUYING LICENCES	100,000.00	0.00	50,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	10,000,000.00	1,833,500.00	5,000,000.00
12020126	HIRING SERVICES	10,000.00	0.00	2,000,000.00
12020128	POOL BETTING & CASINO LICENCES/GAMING	200,000.00	0.00	100,000.00
12020130	LIQUOR LICENCES	200,000.00	0.00	100,000.00
12020137	TRADE PERMIT LICENCES	5,000,000.00	100,000.00	1,000,000.00
12020138	FORESTRY/TIMBER LICENCE	500,000.00	53,000.00	300,000.00
120204	FEES - GENERAL	52,000,000.00	23,417,600.00	32,900,000.00
12020417	Contractors Registration Fees	200,000.00	0.00	100,000.00
12020422	Indigene Letter	2,000,000.00	906,000.00	1,500,000.00
12020424	Business/Trade Operating Fees	25,000,000.00	9,512,400.00	10,000,000.00

		Funakaye Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020425	Disinfection of Produce /Fumigation Service/Spraying of Produce Fees	1,000,000.00	0.00	1,000,000.00
12020428	International/Domestic Landing and Parking	18,500,000.00	9,727,000.00	15,000,000.00
12020434	Billboard/Advertisement Fees	100,000.00	0.00	100,000.00
12020436	Survey/Planning/Approval Fees	200,000.00	125,000.00	200,000.00
12020443	Proof/Change of Ownership Certificate Fees	1,000,000.00	0.00	1,000,000.00
12020447	Timber, Forest and Charcoal Fees	2,500,000.00	2,243,200.00	2,500,000.00
12020448	School/Tuition/Examination Fees	200,000.00	0.00	200,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	1,000,000.00	756,000.00	1,000,000.00
12020494	Produce Buying Fees	300,000.00	148,000.00	300,000.00
120206	SALES - GENERAL	1,500,000.00	0.00	1,500,000.00
12020614	Sales of Govt. Buildings	1,500,000.00	0.00	1,500,000.00
120207	EARNINGS -GENERAL	60,500,000.00	59,142,768.00	181,500,000.00
12020704	Earnings From the use of Government Vehicles	500,000.00	0.00	500,000.00
12020708	Earnings From Agricultural Produce	20,000,000.00	19,789,850.00	81,000,000.00
12020722	Earnings From Commercial Activities	40,000,000.00	39,352,918.00	100,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	118,670,000.00	59,818,500.00	125,000,000.00
12020901	Rent on Government Land	113,670,000.00	56,600,000.00	120,000,000.00
12020903	Rent & Premiun on the allocation of land	5,000,000.00	3,218,500.00	5,000,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	200,000.00
12021103	Other Investment Income	200,000.00	0.00	200,000.00
120213	RE-IMBURSEMENT GENERAL	0.00	0.00	200,000,000.00
12021302	Receipt of Share of State IGR	0.00	0.00	200,000,000.00
13	AID AND GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
1302	GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
130202	FOREIGN GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00
13020202	CAPITAL FOREIGN GRANTS	1,200,000,000.00	72,043,139.02	1,000,000,000.00

Funakaye Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

Funakaye Local Government

Total Capital Expenditure					7,560,000,000.00	3,690,817,947.00	9,017,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	2,061,000,000.00	754,225,472.00	2,415,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Motor Vehicle for Chairman, Deputy Chairman, Secretary, Treasurer and Emir's.	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520598 - LG Wide	220,000,000.00	0.00	220,000,000.00
	Reform of Government and Governance	23050101 - Research and Development	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520598 - LG Wide	1,000,000.00	0.00	1,000,000.00
	Purchase of 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	140,000,000.00	0.00	100,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Procurement of Office Furniture and Equipment @ LGA Secretariat	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520598 - LG Wide	150,000,000.00	7,236,500.00	100,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21520598 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for Construction of Emir and Chief Sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520598 - LG Wide	190,000,000.00	174,112,506.00	50,000,000.00
	Renovation of District Head Palaces	23030101 - Rehabilitation/Repairs of Residential Building	70821 - CULTURAL SERVICES	21520598 - LG Wide	570,000,000.00	562,136,466.00	300,000,000.00
	Construction of Guest House	23020102 - Construction/Provision of Residential Buildings	71061 - HOUSING	21520598 - LG Wide	200,000,000.00	0.00	200,000,000.00

				Funakaye Local Government				2026 Approved Budget MDA Capital Expenditure By Projects		
	Rehabilitation of Housing (AYU Quarters) /Shagari Low-cost	23030103 - Rehabilitation/Repairs - Housing	71061 - HOUSING	21520598 - LG Wide	20,000,000.00	4,270,000.00	30,000,000.00			
	Renovation of Secretariat Phase1	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21520598 - LG Wide	270,000,000.00	6,470,000.00	300,000,000.00			
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	200,000,000.00	3,914,364.00	760,000,000.00			
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget			
	Construction of Vet. Clinic at Tilde, Ashaka Gari	23010101 - Purchase/Acquisition of Land	70421 - AGRICULTURE	21520598 - LG Wide	0.00	0.00	100,000,000.00			
	Purchase and Repairs of Tractor	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520598 - LG Wide	70,000,000.00	0.00	30,000,000.00			
	Agricultural Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520598 - LG Wide	100,000,000.00	0.00	100,000,000.00			
	Construction and Provision of Agricultural Facilities and modern Abattoir	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520598 - LG Wide	20,000,000.00	0.00	20,000,000.00			
	Tree Planting	23040101 - Tree Planting	70421 - AGRICULTURE	21520598 - LG Wide	10,000,000.00	3,914,364.00	10,000,000.00			
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520598 - LG Wide	0.00	0.00	500,000,000.00			
022000100100	Finance and Supply Department	Economic Code and Description	Function Code and Description	Location Code and Description	356,000,000.00	229,339,706.00	535,000,000.00			
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget			
	Purchase of Computers	23010113 - Purchase of Computers	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	8,000,000.00	7,010,909.00	20,000,000.00			
	Computer Software acquisition	23050102 - Computer Software Acquisition	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	5,000,000.00	0.00	5,000,000.00			
	Human Resource Management Information System	23050102 - Computer Software Acquisition	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	15,000,000.00	12,177,827.00	10,000,000.00			
	Construction of Central Store	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520598 - LG Wide	0.00	0.00	100,000,000.00			
	Construction of Markets and Shops	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520598 - LG Wide	328,000,000.00	210,150,970.00	400,000,000.00			

				Funakaye Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	4,125,000,000.00	2,429,871,380.00	3,462,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Provision of Solar Boreholes at Anguwar Sarkin Noma Magaba, Garin Jauro Bappaji, Jauro Durori, Wuro Ngalde, Jauro Abdu Siddikiyo, Jauro Sulai, Lamido Buba, Garin Jauro Kadiri, Garin Jauro Aisami, Saleri, Jauro Gidado Village, Gasol Wuro Kulde, Unguwar Galadima Ribadu, Yolde, Garin dogo, Ngarai, Wuro Nora, Anguwar Ari Korago, Bajoga, Anguwar gandu Bajoga, Anguwar Jauro, Anguwar Madaki Bajoga, Wuro Kaka village, Anguwar Abwar Bajoga, Zadawa Village, Wuro Lode Village, Wuro Buhari, Boggawo, Gongiro, Sangaruyel, Bulagaidam, Wuro Malam Lamido, Construction of hand pump at Jauro Amadu Fetila, Jauro Sambo, Jajiri, Dadin Kowayel, Zazirmari, jauro Hashim, Wuro Beli, Wuro Bali, Wuro Hausa, Jauro Baba, Sabon Layi Badabdi, Garin jauro Alh Sani, Bagadaza, garin Alh Bello, Maza Jauro Koldu.	23020105 - Construction/Provision of Water Facilities	70131 - GENERAL PERSONNEL SERVICES	21520598 - LG Wide	50,000,000.00	48,395,758.00	0.00
	Purchase of Generator Set	23010119 - Purchase of Power Generating Set	70435 - ELECTRICITY	21520598 - LG Wide	2,000,000.00	0.00	2,000,000.00
	Electrification Projects Across the 10 wards	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520598 - LG Wide	140,000,000.00	18,773,000.00	300,000,000.00
	Maintenance of Electricity Across the 10 Wards	23030102 - Rehabilitation/Repairs- Electricity	70435 - ELECTRICITY	21520598 - LG Wide	100,000,000.00	41,228,500.00	100,000,000.00
	Road Constructions	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520598 - LG Wide	1,700,000,000.00	1,698,281,511.00	800,000,000.00
	Land Acquisition for Grave Yard and Town Hall Construction	23010101 - Purchase/Acquisition of Land	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520598 - LG Wide	48,000,000.00	24,420,653.00	150,000,000.00
	Construction of Drainages and Culverts at Unguwan Zarma Bodor, Wuro Dundoyel, Shara Mansur Bajoga, Unguwan Sarkin Yaki Bajoga, Unguwan Dan Jajo Bajoga, Jauro Malam, Kupto Entrance to Eastern end, Babazura to Banji, Garin Babarebari to Nyoalde town communities, Sangaru to Dubbel, Tilde Maternity Clinic to Disaji Hause, Tilde e.t.c.	23020116 - Construction/ Provision of Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520598 - LG Wide	200,000,000.00	190,349,591.00	250,000,000.00

		Funakaye Local Government		2026 Approved Budget MDA Capital Expenditure By Projects			
Control of Soil Erosion At Yarimari and Tingabu Tongo, Jillahe, Busum, Wakkaltu,Ashaka Gari,Maza, Unguwar Madaki Bajoga, Unguwan Isah Bajoga, Ung. Mai Dukkuri Bajoga,Unguwan Bello Sangaru Bajoga, Unguwan Wakili Sangaru Bajoga, Garin Bajimi e.t .c.		23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520598 - LG Wide	300,000,000.00	63,207,367.00	300,000,000.00
Digging of Concrete wells at Jauro Buba, Wuro Kaburo, Jauro Jalo Dahiru, Jauro Kawu Alh Bello, Jaberu, Wuro Sajo, wuro lallage, wuro Argumma, wuro gainako,jauro Umaru (Jafunawa) wuro raja, jauro, Duga Sabo, Rugai, Winde, Mannari, Wuro Gari, Bilimgo Jauro Yunusa, Jauro Musa, Mangari, Jauro Gidado, Jauro Yaya, Jauro Haruna, Jauro Sule, Wangile, Gubdori, Sangaruyel, Wuro Alh bappah, Babuba, jauro jalo rimi, wuro Bogga,jauro juma, kaceciya Gabas, jauro Adamu, Jauro Mamuda, Jauro Musa, Jauro Umar Rimi		23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520598 - LG Wide	35,000,000.00	0.00	0.00
Repairs & Drilling of Boreholes Across the 10 Wards		23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21520598 - LG Wide	20,000,000.00	0.00	0.00
Provision of Solar Light @LGA Secretariat		23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520598 - LG Wide	30,000,000.00	0.00	60,000,000.00
Solar Street Light		23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520598 - LG Wide	500,000,000.00	345,215,000.00	500,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat		23020104 - Construction/Provision of Housing	71061 - HOUSING	21520598 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	110,000,000.00	0.00	890,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Construction of Public Toilet at Bajoga Main Market	23040106 - Enviromental Sanitation	70511 - WASTE MANAGEMENT	21520598 - LG Wide	0.00	0.00	50,000,000.00
	Rehabillitation of Waste Disposal	23040106 - Enviromental Sanitation	70511 - WASTE MANAGEMENT	21520598 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Construction/Provision of Cemeteries Wall	23020126 - Construction/Provision of Cemtries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520598 - LG Wide	50,000,000.00	0.00	100,000,000.00
	Construction and Disilting of Earth Dam Wawa nd Tilde Ward	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520598 - LG Wide	20,000,000.00	0.00	100,000,000.00

Provision of Solar Boreholes at Anguwar Sarkin Noma Magaba, Garin Jauro Bappaji, Jauro Durori, Wuro Ngalde, Jauro Abdu Siddikiyo, Jauro Sulai, Lamido Buba, Garin Jauro Kadiri, Garin Jauro Aisami, Saleri, Jauro Gidado Village, Gasol Wuro Kulde, Unguwar Galadima Ribadu, Yolde, Garin dogo, Ngarai, Wuro Nora, Anguwar Ari Korago, Bajoga, Anguwar gandu Bajoga, Anguwar Jauro, Anguwar Madaki Bajoga, Wuro Kaka village, Anguwar Abwar Bajoga, Zadawa Village, Wuro Lode Village, Wuro Buhari, Boggawo, Gongiro, Sangaruyel, Bulagaidam, Wuro Malam Lamido, Construction of hand pump at Jauro Amadu Fetila, Jauro Sambo, Jajiri, Dadin Kowayel, Zazirmari, jauro Hashim, Wuro Beli, Wuro Bali, Wuro Hausa, Jauro Baba, Sabon Layi Badabdi, Garin jauro Alh Sani, Bagadaza, garin Alh Bello, Maza Jauro Koldu.		23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520598 - LG Wide	0.00	0.00	500,000,000.00
Repairs & Drilling of Boreholes Across the 10 Wards		23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520598 - LG Wide	0.00	0.00	100,000,000.00
Construction of Waste Disposal		23040106 - Enviromental Sanitation	70912 - PRIMARY EDUCATION	21520598 - LG Wide	30,000,000.00	0.00	30,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	455,000,000.00	157,935,250.00	535,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Women Empowerment and People With Dissability	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520598 - LG Wide	20,000,000.00	0.00	75,000,000.00
	Poverty Alleviation	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520598 - LG Wide	15,000,000.00	0.00	15,000,000.00
	Youth Empowerment and Development	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520598 - LG Wide	45,000,000.00	0.00	75,000,000.00
	Religious Activities	23050108 - Other Non Tangible Assets	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520598 - LG Wide	15,000,000.00	2,000,000.00	20,000,000.00
	Construction of Town Hall @Bajoga	23020118 - Construction/ Provision of Infrastrature	70861 - RECREATION, CULTURE AND RELIGION N.E.C.	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Constr/Provision Of Public School at Feshingo y. Musa, ECCDE Bajoga II, Alheri pr. Sch., Mazayel pr. Sch., Girls child pr. Sch., Gadari pr. Sch., Wuro yolde pr. Sch., Jarkum pr. Sch. Bajoga East pr. Sch., Juggol batta pr. Sch.	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520598 - LG Wide	50,000,000.00	27,200,000.00	50,000,000.00

				Funakaye Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Renovation of Class Rooms at Sangaru Primary.School., Bajoga II Primary School, Bajoga. South Priamary School, Dandaso Primary School, Ashaka Gari Primary School, Komi Primary School, Almakashi Nomadic, Model Primary School, Dayayi Primary School, Feshingo Primary School, Badabdi Primary. School	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21520598 - LG Wide	140,000,000.00	128,735,250.00	150,000,000.00
	Education Subsidy	23050108 - Other Non Tangible Assets	70981 - EDUCATION N.E.C	21520598 - LG Wide	50,000,000.00	0.00	30,000,000.00
	Students Scholarship	23050108 - Other Non Tangible Assets	70981 - EDUCATION N.E.C	21520598 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Skills Acquisition Materials/Equipment	23050113 - Investment	71051 - UNEMPLOYMENT	21520598 - LG Wide	50,000,000.00	0.00	50,000,000.00
051700200100	Education LGEA	Economic Code and Description	Function Code and Description	Location Code and Description	0.00	0.00	20,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Information, Communication and Technology (ICT) equipment for Digital Learning Programme (EIDU) (GIZ)	23050102 - Computer Software Acquisition	70912 - PRIMARY EDUCATION	21520598 - LG Wide	0.00	0.00	20,000,000.00
052100100100	Primary Healthcare Department	Economic Code and Description	Function Code and Description	Location Code and Description	253,000,000.00	115,531,775.00	400,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Construction of Health Centres at Unguwan Kellumi, Danjajo	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520598 - LG Wide	0.00	0.00	150,000,000.00
	Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520598 - LG Wide	88,000,000.00	87,963,418.00	50,000,000.00
	Procurement of Hospital Equipment across all health Centres	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520598 - LG Wide	0.00	0.00	100,000,000.00
	Rehabilitation of Various Health Centres	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520598 - LG Wide	165,000,000.00	27,568,357.00	100,000,000.00

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Total Basic Education Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Basic Education Expenditure	2,790,000,000.00	1,897,846,493.35	2,946,000,000.00
709	Education	2,790,000,000.00	1,897,846,493.35	2,946,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,680,000,000.00	1,897,846,493.35	2,856,000,000.00
70912	PRIMARY EDUCATION	2,680,000,000.00	1,897,846,493.35	2,856,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	40,000,000.00
7098	EDUCATION N.E.C.	70,000,000.00	0.00	50,000,000.00
70981	EDUCATION N.E.C	70,000,000.00	0.00	50,000,000.00

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Basic Education by Programme (Sector, Objectives)		2,860,000,000.00	1,897,846,493.35	3,016,000,000.00
05	Education	2,860,000,000.00	1,897,846,493.35	3,016,000,000.00
0501	Effective governance of the education system	2,500,000,000.00	1,741,911,243.35	2,646,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,080,000,000.00	917,342,793.00	1,437,500,000.00
050103	Education sector coordination mechanisms	1,420,000,000.00	824,568,450.35	1,208,500,000.00
0504	Improved quality of teaching and learning outcomes	120,000,000.00	0.00	100,000,000.00
050401	All levels of education quality assurance	70,000,000.00	0.00	50,000,000.00
050402	Instructional and learning materials	50,000,000.00	0.00	50,000,000.00
0505	Adequate infrastructure at all levels	240,000,000.00	155,935,250.00	250,000,000.00
050501	Schools' infrastructure construction and rehabilitation	240,000,000.00	155,935,250.00	250,000,000.00
0506	Improved education information management system (EIMS)	0.00	0.00	20,000,000.00
050601	ICT equipment, software and expertise	0.00	0.00	20,000,000.00

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Total Primary Health Care by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care Expenditure by Function		1,059,000,000.00	664,616,936.18	1,187,250,000.00
707	Health	1,059,000,000.00	664,616,936.18	1,187,250,000.00
7074	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00
70741	PUBLIC HEALTH SERVICES	1,059,000,000.00	664,616,936.18	1,187,250,000.00

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		1,059,000,000.00	664,616,936.18	1,187,250,000.00
04	Health	1,059,000,000.00	664,616,936.18	1,187,250,000.00
0401	Effective governance of the health system	806,000,000.00	549,085,161.18	787,250,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	405,200,000.00	304,403,198.83	350,250,000.00
040103	Health sector coordination mechanisms	400,800,000.00	244,681,962.35	437,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	253,000,000.00	115,531,775.00	400,000,000.00
040501	Functional health facilities	253,000,000.00	115,531,775.00	400,000,000.00