

Dukku Local Government 2026 Approved Budget Summary

Dukku Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		274,753,362.90	274,753,362.90	1,000,000,000.00
Total:		274,753,362.90	274,753,362.90	1,000,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		9,900,000,000.00	6,969,744,292.00	10,000,000,000.00
12 - INDEPENDENT REVENUE		30,580,000.00	36,143,700.00	250,060,000.00
Total:		9,930,580,000.00	7,005,887,992.00	10,250,060,000.00
Projected Funds Available				
Total:		10,205,333,362.90	7,280,641,354.90	11,250,060,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
22 - OTHER RECURRENT COSTS: Debt Service		100,000,000.00	68,927,800.00	300,000,000.00
Total:		6,896,000,000.00	5,046,099,835.89	6,687,500,000.00
Capital Expenditure				
Administrative		680,000,000.00	321,859,185.00	1,624,000,000.00
Economic		3,392,000,000.00	814,673,430.00	3,553,500,000.00
Social		278,000,000.00	100,763,471.00	335,000,000.00
Total:		4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
Expenditure				
Total:		11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		3,309,333,362.90	2,234,541,519.01	4,562,560,000.00

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13 - AID AND GRANTS		30,000,000.00	0.00	20,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		1,275,000,000.00	72,043,139.02	1,200,000,000.00
Total:		4,614,333,362.90	2,306,584,658.03	5,782,560,000.00
Capital Receipts Total:		4,614,333,362.90	2,306,584,658.03	5,782,560,000.00
Balance				
Closing Balance				
Closing Balance		264,333,362.90	1,069,288,572.03	270,060,000.00
Total:		264,333,362.90	1,069,288,572.03	270,060,000.00
Balance Total:		264,333,362.90	1,069,288,572.03	270,060,000.00

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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		10,000,000,000.00	250,060,000.00	10,250,060,000.00	20,000,000.00	1,200,000,000.00	1,220,000,000.00	11,470,060,000.00
020000000000	Economic	10,000,000,000.00	250,060,000.00	10,250,060,000.00	1,200,000,000.00	10,250,060,000.00	1,220,000,000.00	11,470,060,000.00
022000000000	Finance and Supply Department	10,000,000,000.00	250,060,000.00	10,250,060,000.00	1,200,000,000.00	10,250,060,000.00	1,220,000,000.00	11,470,060,000.00
022000100100	Finance and Supply Department	10,000,000,000.00	250,060,000.00	10,250,060,000.00	20,000,000.00	1,200,000,000.00	1,220,000,000.00	11,470,060,000.00

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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	2,962,500,000.00	3,725,000,000.00	6,687,500,000.00	5,512,500,000.00	12,200,000,000.00
010000000000	Administrative	401,000,000.00	910,000,000.00	1,311,000,000.00	0.00	2,935,000,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	710,000,000.00	830,000,000.00	0.00	830,000,000.00
011100100100	Office of the Executive Chairman	0.00	710,000,000.00	710,000,000.00	0.00	710,000,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
011200100100	Legislative Council	50,000,000.00	0.00	50,000,000.00	0.00	50,000,000.00
012500000000	Personnel Management Department	231,000,000.00	200,000,000.00	431,000,000.00	0.00	2,055,000,000.00
012500100100	Personnel Management Department	231,000,000.00	200,000,000.00	431,000,000.00	1,624,000,000.00	2,055,000,000.00
020000000000	Economic	1,078,500,000.00	1,585,000,000.00	2,663,500,000.00	0.00	6,217,000,000.00
021500000000	Agriculture and Natural Resources Department	123,500,000.00	213,000,000.00	336,500,000.00	0.00	986,500,000.00
021500100100	Agricultural and Natural Resources Department	123,500,000.00	213,000,000.00	336,500,000.00	650,000,000.00	986,500,000.00
022000000000	Finance and Supply Department	589,000,000.00	870,000,000.00	1,459,000,000.00	0.00	1,509,000,000.00
022000100100	Finance and Supply Department	589,000,000.00	870,000,000.00	1,459,000,000.00	50,000,000.00	1,509,000,000.00
023400000000	Works, Housing and Transport Department	196,000,000.00	298,000,000.00	494,000,000.00	0.00	2,704,000,000.00
023400100100	Works, Housing and Transport Department	196,000,000.00	298,000,000.00	494,000,000.00	2,210,000,000.00	2,704,000,000.00
025200000000	Water Sanitation and Hygeine (WASH) Department	170,000,000.00	204,000,000.00	374,000,000.00	0.00	1,017,500,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	170,000,000.00	204,000,000.00	374,000,000.00	643,500,000.00	1,017,500,000.00
050000000000	Social	1,483,000,000.00	1,230,000,000.00	2,713,000,000.00	0.00	3,048,000,000.00
051700000000	Education and Social Development Department	1,089,000,000.00	838,000,000.00	1,927,000,000.00	0.00	2,152,000,000.00
051700100100	Education and Social Development Department	189,000,000.00	838,000,000.00	1,027,000,000.00	205,000,000.00	1,232,000,000.00
051700200100	Education LGEA	900,000,000.00	0.00	900,000,000.00	20,000,000.00	920,000,000.00

				Dukku Local Government			2026 Approved Budget - Expenditure by MDA	
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure		
05210000000	Primary Healthcare Department	394,000,000.00	392,000,000.00	786,000,000.00	0.00	896,000,000.00		
052100100100	Primary Healthcare Department	394,000,000.00	392,000,000.00	786,000,000.00	110,000,000.00	896,000,000.00		

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Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
020000000000	Economic	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
022000000000	Finance and Supply Department	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
022000100100	Finance and Supply Department	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00

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Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		9,930,580,000.00	7,005,887,992.00	10,250,060,000.00
020000000000	Economic	9,930,580,000.00	7,005,887,992.00	10,250,060,000.00
022000000000	Finance and Supply Department	9,930,580,000.00	7,005,887,992.00	10,250,060,000.00
022000100100	Finance and Supply Department	9,930,580,000.00	7,005,887,992.00	10,250,060,000.00

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Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		1,305,000,000.00	72,043,139.02	1,220,000,000.00
020000000000	Economic	1,305,000,000.00	72,043,139.02	1,220,000,000.00
022000000000	Finance and Supply Department	1,305,000,000.00	72,043,139.02	1,220,000,000.00
022000100100	Finance and Supply Department	1,305,000,000.00	72,043,139.02	1,220,000,000.00

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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	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	9,900,000,000.00	6,969,744,292.00	10,000,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	9,900,000,000.00	6,969,744,292.00	10,000,000,000.00
110101	STATUTORY ALLOCATION	3,200,000,000.00	3,038,093,941.00	3,800,000,000.00
11010101	Statutory Allocation	3,200,000,000.00	3,038,093,941.00	3,800,000,000.00
110102	SHARE OF VAT	3,300,000,000.00	2,829,987,377.00	3,700,000,000.00
11010201	Share of VAT	3,300,000,000.00	2,829,987,377.00	3,700,000,000.00
110103	OTHER FAAC	3,400,000,000.00	1,101,662,974.00	2,500,000,000.00
11010301	Excess Crude /PPT	100,000,000.00	0.00	50,000,000.00
11010303	Budget Augmentation	100,000,000.00	35,308,697.00	100,000,000.00
11010304	Exchange Rate Gain	1,600,000,000.00	99,612,980.00	1,000,000,000.00
11010309	Other Recurrent Receipts	300,000,000.00	258,163,734.00	350,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.00	1,000,000,000.00
12	INDEPENDENT REVENUE	30,580,000.00	36,143,700.00	250,060,000.00
1201	TAX REVENUE	100,000.00	0.00	0.00
120103	OTHER TAXES	100,000.00	0.00	0.00
12010303	Live Stock Tax	50,000.00	0.00	0.00
12010304	Other Service Taxes	50,000.00	0.00	0.00
1202	NON-TAX REVENUE	30,480,000.00	36,143,700.00	250,060,000.00
120201	LICENCES - GENERAL	8,500,000.00	5,729,600.00	11,060,000.00
12020111	BAKE HOUSE LICENCE	50,000.00	0.00	50,000.00
12020113	CART LICENCES	10,000.00	0.00	10,000.00
12020115	CATTLE DEALER LICENCES	1,000,000.00	323,870.00	1,000,000.00
12020116	DRIED FISH & MEAT LICENCES	5,000,000.00	4,018,930.00	5,000,000.00
12020119	FISHING PERMITS	2,000.00	0.00	0.00
12020121	HUNTING PERMITS	2,000.00	0.00	0.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	400,000.00	309,000.00	2,000,000.00
12020126	HIRING SERVICES	400,000.00	330,000.00	1,000,000.00
12020137	TRADE PERMIT LICENCES	50,000.00	0.00	0.00
12020138	FORESTRY/TIMBER LICENCE	1,586,000.00	747,800.00	2,000,000.00
120204	FEES - GENERAL	7,580,000.00	6,049,800.00	9,000,000.00
12020404	Trade Union Fees /Trade Test Fees	60,000.00	0.00	0.00
12020417	Contractors Registration Fees	1,000,000.00	93,000.00	1,000,000.00
12020422	Indigene Letter	2,000,000.00	1,382,000.00	3,000,000.00
12020424	Business/Trade Operating Fees	3,000,000.00	4,057,300.00	3,000,000.00
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	300,000.00	193,900.00	0.00

		Dukku Local Government	2026 Approved Budget - Revenue by Economic Classification	
12020441	Birth and Death Registration Fees	300,000.00	0.00	0.00
12020443	Proof/Change of Ownership Certificate Fees	120,000.00	24,000.00	500,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	300,000.00	156,000.00	1,000,000.00
12020494	Produce Buying Fees	500,000.00	143,600.00	500,000.00
120205	FINES - GENERAL	200,000.00	0.00	200,000.00
12020535	Penalties (General)	200,000.00	0.00	200,000.00
120206	SALES - GENERAL	1,500,000.00	0.00	1,000,000.00
12020604	Sales of Stores/Scrap/Unserviceable Items	300,000.00	0.00	200,000.00
12020609	Sales of Farm Produce	300,000.00	0.00	300,000.00
12020614	Sales of Govt. Buildings	900,000.00	0.00	500,000.00
120207	EARNINGS -GENERAL	8,400,000.00	9,169,970.00	10,000,000.00
12020703	Earnings From Hire of Plants and Equipments	2,700,000.00	1,518,000.00	2,000,000.00
12020704	Earnings From the use of Government Vehicles	200,000.00	123,000.00	500,000.00
12020705	Earnings From The use of Government Halls	500,000.00	422,750.00	500,000.00
12020722	Earnings From Commercial Activities	5,000,000.00	7,106,220.00	7,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	700,000.00	210,000.00	700,000.00
12020801	Rent on Govt. Quaters	200,000.00	0.00	200,000.00
12020803	Rent on Govt.Buildings	500,000.00	210,000.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,400,000.00	14,984,330.00	17,900,000.00
12020901	Rent on Government Land	3,000,000.00	14,984,330.00	17,000,000.00
12020904	Rents on Plots and Sites Services Program	200,000.00	0.00	500,000.00
12020906	Rent on Govt. Properties	200,000.00	0.00	400,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	200,000.00
12021102	Dividend Received	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	30,000,000.00	0.00	20,000,000.00
1302	GRANTS	30,000,000.00	0.00	20,000,000.00
130202	FOREIGN GRANTS	30,000,000.00	0.00	20,000,000.00
13020202	CAPITAL FOREIGN GRANTS	30,000,000.00	0.00	20,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,275,000,000.00	72,043,139.02	1,200,000,000.00
1402	OTHER CAPITAL RECEIPTS	275,000,000.00	72,043,139.02	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	275,000,000.00	72,043,139.02	200,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	275,000,000.00	72,043,139.02	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,000,000,000.00	0.00	1,000,000,000.00

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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				1,305,000,000.00	72,043,139.02	1,220,000,000.00
ForeignGrants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	30,000,000.00	0.00	20,000,000.00
ReceiptofShareofStateIGR	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	200,000,000.00	72,043,139.02	0.00
UnspecifiedRevenue	022000100100-Finance and Supply Department	14020101-OTHER CAPITAL RECEIPTS TO CDF	03101-CAPITAL DEVELOPMENT FUND	75,000,000.00	0.00	200,000,000.00
DomesticLoans/BorrowingsfromFinancialInstitutions	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	1,000,000,000.00	0.00	1,000,000,000.00

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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	10,250,060,000.00	1,220,000,000.00	11,470,060,000.00	2,962,500,000.00	3,425,000,000.00	300,000,000.00	5,512,500,000.00	12,200,000,000.00
01	FEDERATION ACCOUNT	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	10,000,000,000.00	0.00	10,000,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	250,060,000.00	0.00	250,060,000.00	2,962,500,000.00	3,425,000,000.00	300,000,000.00	0.00	6,687,500,000.00
02101	MAIN ENVELOP	250,060,000.00	0.00	250,060,000.00	2,962,500,000.00	3,425,000,000.00	300,000,000.00	0.00	6,687,500,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	250,060,000.00	0.00	250,060,000.00	2,962,500,000.00	3,425,000,000.00	300,000,000.00	0.00	6,687,500,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	1,220,000,000.00	1,220,000,000.00	0.00	0.00	0.00	5,512,500,000.00	5,512,500,000.00
03101	CDF MAIN	0.00	1,220,000,000.00	1,220,000,000.00	0.00	0.00	0.00	5,512,500,000.00	5,512,500,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	1,220,000,000.00	1,220,000,000.00	0.00	0.00	0.00	5,512,500,000.00	5,512,500,000.00

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Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
010000000000	Administrative	1,985,000,000.00	1,178,261,221.83	2,935,000,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	830,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	710,000,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	70,000,000.00	43,453,746.38	50,000,000.00
011200100100	Legislative Council	70,000,000.00	43,453,746.38	50,000,000.00
012500000000	Personnel Management Department	1,795,000,000.00	1,134,807,475.45	2,055,000,000.00
012500100100	Personnel Management Department	1,795,000,000.00	1,134,807,475.45	2,055,000,000.00
020000000000	Economic	6,229,000,000.00	2,734,531,209.58	6,217,000,000.00
021500000000	Agriculture and Natural Resources Department	947,000,000.00	657,596,664.67	986,500,000.00
021500100100	Agricultural and Natural Resources Department	947,000,000.00	657,596,664.67	986,500,000.00
022000000000	Finance and Supply Department	1,427,000,000.00	894,109,870.89	1,509,000,000.00
022000100100	Finance and Supply Department	1,427,000,000.00	894,109,870.89	1,509,000,000.00
023400000000	Works, Housing and Transport Department	2,709,000,000.00	912,134,733.81	2,704,000,000.00
023400100100	Works, Housing and Transport Department	2,709,000,000.00	912,134,733.81	2,704,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	1,146,000,000.00	270,689,940.21	1,017,500,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	1,146,000,000.00	270,689,940.21	1,017,500,000.00
050000000000	Social	3,032,000,000.00	2,370,603,490.48	3,048,000,000.00
051700000000	Education and Social Development Department	2,152,000,000.00	1,785,294,932.44	2,152,000,000.00
051700100100	Education and Social Development Department	1,252,000,000.00	888,814,612.44	1,232,000,000.00
051700200100	Education LGEA	900,000,000.00	896,480,320.00	920,000,000.00
052100000000	Primary Healthcare Department	880,000,000.00	585,308,558.04	896,000,000.00
052100100100	Primary Healthcare Department	880,000,000.00	585,308,558.04	896,000,000.00

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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		3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
010000000000	Administrative	471,000,000.00	245,473,848.83	401,000,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	120,000,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	70,000,000.00	43,453,746.38	50,000,000.00
011200100100	Legislative Council	70,000,000.00	43,453,746.38	50,000,000.00
012500000000	Personnel Management Department	281,000,000.00	202,020,102.45	231,000,000.00
012500100100	Personnel Management Department	281,000,000.00	202,020,102.45	231,000,000.00
020000000000	Economic	1,208,000,000.00	907,061,608.70	1,078,500,000.00
021500000000	Agriculture and Natural Resources Department	122,000,000.00	112,137,023.67	123,500,000.00
021500100100	Agricultural and Natural Resources Department	122,000,000.00	112,137,023.67	123,500,000.00
022000000000	Finance and Supply Department	720,000,000.00	631,953,341.01	589,000,000.00
022000100100	Finance and Supply Department	720,000,000.00	631,953,341.01	589,000,000.00
023400000000	Works, Housing and Transport Department	196,000,000.00	79,217,753.81	196,000,000.00
023400100100	Works, Housing and Transport Department	196,000,000.00	79,217,753.81	196,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	170,000,000.00	83,753,490.21	170,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	170,000,000.00	83,753,490.21	170,000,000.00
050000000000	Social	1,510,000,000.00	1,308,669,241.91	1,483,000,000.00
051700000000	Education and Social Development Department	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
051700100100	Education and Social Development Department	199,000,000.00	133,195,204.46	189,000,000.00
051700200100	Education LG EA	900,000,000.00	896,480,320.00	900,000,000.00
052100000000	Primary Healthcare Department	411,000,000.00	278,993,717.45	394,000,000.00
052100100100	Primary Healthcare Department	411,000,000.00	278,993,717.45	394,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku 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		3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
010000000000	Administrative	834,000,000.00	610,928,188.00	910,000,000.00
011100000000	Office of the Executive Chairman	0.00	0.00	710,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	710,000,000.00
012500000000	Personnel Management Department	834,000,000.00	610,928,188.00	200,000,000.00
012500100100	Personnel Management Department	834,000,000.00	610,928,188.00	200,000,000.00
020000000000	Economic	1,529,000,000.00	943,868,370.88	1,285,000,000.00
021500000000	Agriculture and Natural Resources Department	645,000,000.00	545,459,641.00	213,000,000.00
021500100100	Agricultural and Natural Resources Department	645,000,000.00	545,459,641.00	213,000,000.00
022000000000	Finance and Supply Department	547,000,000.00	193,228,729.88	770,000,000.00
022000100100	Finance and Supply Department	547,000,000.00	193,228,729.88	770,000,000.00
023400000000	Works, Housing and Transport Department	193,000,000.00	140,560,000.00	98,000,000.00
023400100100	Works, Housing and Transport Department	193,000,000.00	140,560,000.00	98,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	144,000,000.00	64,620,000.00	204,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	144,000,000.00	64,620,000.00	204,000,000.00
050000000000	Social	1,244,000,000.00	961,170,777.57	1,230,000,000.00
051700000000	Education and Social Development Department	913,000,000.00	742,819,407.98	838,000,000.00
051700100100	Education and Social Development Department	913,000,000.00	742,819,407.98	838,000,000.00
052100000000	Primary Healthcare Department	331,000,000.00	218,351,369.59	392,000,000.00
052100100100	Primary Healthcare Department	331,000,000.00	218,351,369.59	392,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku 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		100,000,000.00	68,927,800.00	300,000,000.00
020000000000	Economic	100,000,000.00	68,927,800.00	300,000,000.00
022000000000	Finance and Supply Department	100,000,000.00	68,927,800.00	100,000,000.00
022000100100	Finance and Supply Department	100,000,000.00	68,927,800.00	100,000,000.00
023400000000	Works, Housing and Transport Department	0.00	0.00	200,000,000.00
023400100100	Works, Housing and Transport Department	0.00	0.00	200,000,000.00

Dukku Local Government 2026 Approved Budget

Dukku Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure		4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
010000000000	Administrative	680,000,000.00	321,859,185.00	1,624,000,000.00
012500000000	Personnel Management Department	680,000,000.00	321,859,185.00	1,624,000,000.00
012500100100	Personnel Management Department	680,000,000.00	321,859,185.00	1,624,000,000.00
020000000000	Economic	3,392,000,000.00	814,673,430.00	3,553,500,000.00
021500000000	Agriculture and Natural Resources Department	180,000,000.00	0.00	650,000,000.00
021500100100	Agricultural and Natural Resources Department	180,000,000.00	0.00	650,000,000.00
022000000000	Finance and Supply Department	60,000,000.00	0.00	50,000,000.00
022000100100	Finance and Supply Department	60,000,000.00	0.00	50,000,000.00
023400000000	Works, Housing and Transport Department	2,320,000,000.00	692,356,980.00	2,210,000,000.00
023400100100	Works, Housing and Transport Department	2,320,000,000.00	692,356,980.00	2,210,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	832,000,000.00	122,316,450.00	643,500,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	832,000,000.00	122,316,450.00	643,500,000.00
050000000000	Social	278,000,000.00	100,763,471.00	335,000,000.00
051700000000	Education and Social Development Department	140,000,000.00	12,800,000.00	225,000,000.00
051700100100	Education and Social Development Department	140,000,000.00	12,800,000.00	205,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
052100000000	Primary Healthcare Department	138,000,000.00	87,963,471.00	110,000,000.00
052100100100	Primary Healthcare Department	138,000,000.00	87,963,471.00	110,000,000.00

Dukku 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	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
21	PERSONNEL COST	3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
2101	SALARY	2,000,500,000.00	1,576,065,477.50	1,955,000,000.00
210101	SALARIES AND WAGES	2,000,500,000.00	1,576,065,477.50	1,955,000,000.00
21010101	Salary	1,785,500,000.00	1,487,847,731.12	1,785,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	70,000,000.00	43,453,746.38	50,000,000.00
21010104	Wages - Casual Workers	145,000,000.00	44,764,000.00	120,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	638,500,000.00	341,061,180.33	557,500,000.00
210201	ALLOWANCES	638,500,000.00	341,061,180.33	557,500,000.00
21020107	Housing/Rent Allowance	62,200,000.00	35,852,408.87	61,900,000.00
21020108	Transport Allowance	40,900,000.00	21,562,093.99	40,900,000.00
21020109	Utility Allowance	99,300,000.00	17,102,557.42	99,300,000.00
21020110	Meal Subsidy Allowance	33,500,000.00	14,476,210.32	33,700,000.00
21020111	Leave Allowance	46,600,000.00	24,865,757.62	46,700,000.00
21020113	Personal Assistance Allowance	80,000,000.00	23,108,790.54	20,000,000.00
21020115	Hazard Allowance	10,000,000.00	0.00	10,000,000.00
21020117	Other Allowances	266,000,000.00	204,093,361.57	245,000,000.00
2103	SOCIAL BENEFITS	550,000,000.00	544,078,041.61	450,000,000.00
210301	SOCIAL BENEFITS	550,000,000.00	544,078,041.61	450,000,000.00
21030102	Pension CRFC	550,000,000.00	544,078,041.61	450,000,000.00
22	OTHER RECURRENT COSTS	3,707,000,000.00	2,584,895,136.45	3,725,000,000.00
2202	OVERHEAD COST	2,305,000,000.00	1,378,332,757.22	2,493,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	365,000,000.00	284,145,098.00	328,000,000.00
22020101	Local Travel and Transport - Training	287,000,000.00	233,179,138.00	95,000,000.00
22020102	Local Travel and Transport - Others	78,000,000.00	50,965,960.00	178,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	55,000,000.00
220202	UTILITIES - GENERAL	8,000,000.00	1,390,000.00	8,000,000.00
22020201	Electricity Charges	5,000,000.00	1,390,000.00	5,000,000.00
22020205	Water Rates	1,000,000.00	0.00	1,000,000.00
22020208	Software Charges/Licenses Renewal	2,000,000.00	0.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	244,000,000.00	149,166,400.00	237,000,000.00
22020301	Office Stationaries/Computer Consumables	15,000,000.00	4,565,000.00	10,000,000.00
22020305	Printing of Non security Documents	15,000,000.00	12,470,000.00	15,000,000.00
22020306	Printing of Security Documents	15,000,000.00	0.00	10,000,000.00
22020307	Drugs & Medical Supplies	100,000,000.00	86,291,400.00	130,000,000.00
22020310	Teaching Aids/Materials Supplies	40,000,000.00	40,000,000.00	40,000,000.00
22020311	Food Stuff/Catering Materials Supplies	7,000,000.00	4,500,000.00	7,000,000.00

		Dukku Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020313	Accessories/Materials/Supplies General	3,000,000.00	0.00	3,000,000.00
22020314	Printing/Publications General	37,000,000.00	320,000.00	15,000,000.00
22020315	Supplies of COVID-19 PPE	12,000,000.00	1,020,000.00	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	171,000,000.00	57,665,000.00	146,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	0.00	1,000,000.00
22020402	Maintenance of Office Furniture	20,000,000.00	0.00	15,000,000.00
22020405	Maintenance of Plants and Generators	2,000,000.00	0.00	2,000,000.00
22020406	Other Maintenance Services	53,000,000.00	18,200,000.00	48,000,000.00
22020411	Maintenance of Communication Equipments	25,000,000.00	8,440,000.00	20,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	275,000.00	10,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	5,750,000.00	10,000,000.00
22020414	Maintenance of Office/Residential Buildings	25,000,000.00	25,000,000.00	30,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	0.00	10,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	17,683,998.10	20,000,000.00
22020501	Local Training	50,000,000.00	17,683,998.10	20,000,000.00
220206	OTHER SERVICES - GENERAL	586,000,000.00	317,410,137.59	762,000,000.00
22020601	Security Services	250,000,000.00	186,675,097.00	400,000,000.00
22020603	Residential Rent	14,000,000.00	0.00	15,000,000.00
22020605	Cleaning and Fumigation Services	60,000,000.00	38,314,863.00	50,000,000.00
22020614	Other Services General	262,000,000.00	92,420,177.59	297,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	120,000,000.00	2,890,000.00	221,000,000.00
22020701	Financial Consulting	110,000,000.00	450,000.00	210,000,000.00
22020708	Medical Consulting	4,000,000.00	2,440,000.00	5,000,000.00
22020799	Other Consultancy Services	6,000,000.00	0.00	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000,000.00	95,710,000.00	100,000,000.00
22020803	Plant/Generator fuel Cost	100,000,000.00	95,710,000.00	100,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	0.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	0.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	656,000,000.00	452,272,123.53	666,000,000.00
22021001	Entertainment & Hospitality	105,000,000.00	91,125,500.00	120,000,000.00
22021002	Honourarium & sitting Allowance	5,000,000.00	310,000.00	35,000,000.00
22021003	Publicity & Advertisements/Awareness	80,000,000.00	40,445,000.00	80,000,000.00
22021004	Medical Expenses Locally and Internationally	5,000,000.00	4,877,000.00	50,000,000.00
22021007	Welfare Packages	100,000,000.00	74,533,272.00	100,000,000.00
22021009	Sporting Services	4,000,000.00	4,000,000.00	4,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	21,250,908.55	50,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	2,000,000.00	5,000,000.00
22021023	Contingencies Recurrent	302,000,000.00	213,730,442.98	222,000,000.00

		Dukku Local Government	2026 Approved Budget - Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,247,000,000.00	1,105,833,216.23	877,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,247,000,000.00	1,105,833,216.23	877,000,000.00
22040103	Grant To Local Governments -Current	20,000,000.00	0.00	10,000,000.00
22040105	Grant To Government Owned Companies - Current	2,000,000.00	0.00	2,000,000.00
22040109	Grant to Communities/NGO's/Unions	55,000,000.00	38,015,000.00	50,000,000.00
22040110	Contribution to Higher Institutions	500,000,000.00	473,450,143.00	370,000,000.00
22040112	Contribution to Gombe Health Equity Fund	50,000,000.00	40,594,352.00	50,000,000.00
22040116	Contribution to Auditor General to Local Government	55,000,000.00	50,131,541.37	60,000,000.00
22040117	Contribution to Traditional Councils	20,000,000.00	6,250,000.00	25,000,000.00
22040118	Contributions for Ministry for LGA Bureau	50,000,000.00	49,240,361.86	60,000,000.00
22040119	Contribution to Agric Activities	495,000,000.00	448,151,818.00	50,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2205	SUBSIDIES GENERAL	55,000,000.00	31,801,363.00	55,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	55,000,000.00	31,801,363.00	55,000,000.00
22050103	Health Subsidies	5,000,000.00	3,508,636.00	5,000,000.00
22050104	Education Subsidy	50,000,000.00	28,292,727.00	50,000,000.00
2206	PUBLIC DEBT CHARGES	100,000,000.00	68,927,800.00	300,000,000.00
220604	DOMESTIC PRINCIPAL	100,000,000.00	68,927,800.00	300,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	100,000,000.00	68,927,800.00	300,000,000.00
23	CAPITAL EXPENDITURE	4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
2301	FIXED ASSETS PURCHASED	788,000,000.00	252,699,450.00	1,652,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	788,000,000.00	252,699,450.00	1,652,000,000.00
23010101	Purchase/Acquisition of Land	120,000,000.00	13,583,000.00	175,000,000.00
23010104	Purchase of Motor Cycles	3,000,000.00	0.00	53,000,000.00
23010105	Purchase of Motor Vehicles	270,000,000.00	181,600,000.00	320,000,000.00
23010107	Purchase of Trucks	20,000,000.00	0.00	10,000,000.00
23010108	Purchase of Buses	30,000,000.00	0.00	30,000,000.00
23010112	Purchase of Office Furniture and Fittings	70,000,000.00	7,850,000.00	120,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	190,000,000.00	16,812,000.00	110,000,000.00
23010142	Purchase of General Items	85,000,000.00	32,854,450.00	70,000,000.00
2302	CONSTRUCTION / PROVISION	2,492,000,000.00	698,802,810.00	2,210,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,492,000,000.00	698,802,810.00	2,210,500,000.00
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,895.00	50,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020105	Construction/Provision of Water Facilities	250,000,000.00	11,250,000.00	180,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	88,000,000.00	87,963,471.00	60,000,000.00
23020107	Construction/Provision of Public Schools	30,000,000.00	0.00	20,000,000.00
23020113	Construction/Provision of Agricultural Facilities	50,000,000.00	0.00	50,000,000.00

		Dukku Local Government	2026 Approved Budget - Expenditure by Economic Classification	
23020114	Construction/Provision of Roads	600,000,000.00	457,954,444.00	600,000,000.00
23020116	Construction/ Provision of Water Ways	50,000,000.00	47,233,000.00	50,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	150,000,000.00	29,170,000.00	50,000,000.00
23020124	Construction of Markets/Parks	190,000,000.00	0.00	150,000,000.00
23020126	Construction/Provision of Cemeteries	14,000,000.00	0.00	500,000.00
2303	REHABILITATION / REPAIRS	940,000,000.00	242,693,826.00	990,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	940,000,000.00	242,693,826.00	990,000,000.00
23030101	Rehabilitation/Repairs of Resdential Building	140,000,000.00	28,980,000.00	210,000,000.00
23030102	Rehabilitation/Repairs- Electricity	100,000,000.00	13,730,000.00	100,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	0.00	50,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	50,000,000.00	0.00	50,000,000.00
23030113	Rehabilitation/Repairs - Roads	300,000,000.00	130,686,536.00	300,000,000.00
23030121	Rehabilitation/Repairs of office Building	100,000,000.00	38,197,290.00	80,000,000.00
23030128	Rehabilitation/Repairs Water Facilities	200,000,000.00	31,100,000.00	200,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	30,300,000.00	60,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	60,000,000.00	30,300,000.00	60,000,000.00
23040105	Water Pollution Preservation & Conttroll	40,000,000.00	30,300,000.00	50,000,000.00
23040106	Enviromental Sanitation	20,000,000.00	0.00	10,000,000.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	12,800,000.00	600,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,000,000.00	12,800,000.00	600,000,000.00
23050101	Research and Development	10,000,000.00	0.00	5,000,000.00
23050102	Computer Software Acquisition	0.00	0.00	20,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	12,800,000.00	75,000,000.00
23050111	Agricultural Inputs	0.00	0.00	500,000,000.00

Dukku Local Government 2026 Approved Budget

Dukku Local Government

Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
701	General Public Service	2,505,000,000.00	1,395,883,866.11	2,913,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	967,000,000.00	324,557,775.66	1,959,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	120,000,000.00	43,453,746.38	950,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	847,000,000.00	281,104,029.28	1,009,000,000.00
7013	GENERAL SERVICES	1,438,000,000.00	1,002,398,290.45	854,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,418,000,000.00	994,548,290.45	834,000,000.00
70133	OTHER GENERAL SERVICES	20,000,000.00	7,850,000.00	20,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
703	Public Order and Safety	50,000,000.00	0.00	794,000,000.00
7031	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
70311	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
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	2,486,000,000.00	1,493,328,398.48	2,650,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	60,000,000.00	0.00	50,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	60,000,000.00	0.00	50,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	817,000,000.00	657,596,664.67	886,500,000.00
70421	AGRICULTURE	817,000,000.00	657,596,664.67	886,500,000.00
7043	FUEL AND ENERGY	100,000,000.00	13,730,000.00	100,000,000.00
70435	ELECTRICITY	100,000,000.00	13,730,000.00	100,000,000.00
7045	TRANSPORT	1,509,000,000.00	822,001,733.81	1,614,000,000.00
70451	ROAD TRANSPORT	1,509,000,000.00	822,001,733.81	1,614,000,000.00
705	Environmental Protection	124,000,000.00	77,533,000.00	110,500,000.00
7051	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
7053	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
70531	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	64,000,000.00	47,233,000.00	50,500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	64,000,000.00	47,233,000.00	50,500,000.00
706	Housing and Community Amenities	1,274,000,000.00	273,359,940.21	1,034,000,000.00
7062	COMMUNITY DEVELOPMENT	170,000,000.00	36,654,450.00	210,000,000.00
70621	COMMUNITY DEVELOPMENT	170,000,000.00	36,654,450.00	210,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
7063	WATER SUPPLY	954,000,000.00	207,535,490.21	774,000,000.00
70631	WATER SUPPLY	954,000,000.00	207,535,490.21	774,000,000.00
7064	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
70641	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
707	Health	880,000,000.00	585,308,558.04	896,000,000.00
7074	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00
70741	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00
708	Recreation, Culture and Religion	220,000,000.00	94,211,895.00	265,000,000.00
7082	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
70821	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
709	Education	2,107,000,000.00	1,781,494,932.44	2,037,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,067,000,000.00	1,781,494,932.44	2,007,000,000.00
70912	PRIMARY EDUCATION	2,067,000,000.00	1,781,494,932.44	2,007,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
710	Social Protection	1,600,000,000.00	582,275,331.61	1,500,000,000.00
7102	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00
71021	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00
7106	HOUSING	1,050,000,000.00	38,197,290.00	1,050,000,000.00
71061	HOUSING	1,050,000,000.00	38,197,290.00	1,050,000,000.00

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Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Personnel Expenditure	3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
701	General Public Service	521,000,000.00	333,349,148.23	420,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	240,000,000.00	131,329,045.78	189,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,000,000.00	43,453,746.38	50,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	170,000,000.00	87,875,299.40	139,000,000.00
7013	GENERAL SERVICES	281,000,000.00	202,020,102.45	231,000,000.00
70131	GENERAL PERSONNEL SERVICES	281,000,000.00	202,020,102.45	231,000,000.00
704	Economic Affairs	438,000,000.00	191,354,777.48	439,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	122,000,000.00	112,137,023.67	123,500,000.00
70421	AGRICULTURE	122,000,000.00	112,137,023.67	123,500,000.00
7045	TRANSPORT	316,000,000.00	79,217,753.81	316,000,000.00
70451	ROAD TRANSPORT	316,000,000.00	79,217,753.81	316,000,000.00
706	Housing and Community Amenities	170,000,000.00	83,753,490.21	170,000,000.00
7063	WATER SUPPLY	170,000,000.00	83,753,490.21	170,000,000.00
70631	WATER SUPPLY	170,000,000.00	83,753,490.21	170,000,000.00
707	Health	411,000,000.00	278,993,717.45	394,000,000.00
7074	PUBLIC HEALTH SERVICES	411,000,000.00	278,993,717.45	394,000,000.00
70741	PUBLIC HEALTH SERVICES	411,000,000.00	278,993,717.45	394,000,000.00
709	Education	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,059,000,000.00	1,029,675,524.46	1,059,000,000.00
70912	PRIMARY EDUCATION	1,059,000,000.00	1,029,675,524.46	1,059,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
710	Social Protection	550,000,000.00	544,078,041.61	450,000,000.00
7102	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00
71021	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku Local Government****Other Non-Debt Recurrent Expenditure by Functional Classification**

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Other Non-Debt Recurrent Expenditure		3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
701	General Public Service	1,381,000,000.00	804,156,917.88	1,770,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	547,000,000.00	193,228,729.88	1,570,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	800,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	547,000,000.00	193,228,729.88	770,000,000.00
7013	GENERAL SERVICES	834,000,000.00	610,928,188.00	200,000,000.00
70131	GENERAL PERSONNEL SERVICES	834,000,000.00	610,928,188.00	200,000,000.00
704	Economic Affairs	838,000,000.00	686,019,641.00	311,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	645,000,000.00	545,459,641.00	213,000,000.00
70421	AGRICULTURE	645,000,000.00	545,459,641.00	213,000,000.00
7045	TRANSPORT	193,000,000.00	140,560,000.00	98,000,000.00
70451	ROAD TRANSPORT	193,000,000.00	140,560,000.00	98,000,000.00
706	Housing and Community Amenities	144,000,000.00	64,620,000.00	114,000,000.00
7063	WATER SUPPLY	144,000,000.00	64,620,000.00	114,000,000.00
70631	WATER SUPPLY	144,000,000.00	64,620,000.00	114,000,000.00
707	Health	331,000,000.00	218,351,369.59	392,000,000.00
7074	PUBLIC HEALTH SERVICES	331,000,000.00	218,351,369.59	392,000,000.00
70741	PUBLIC HEALTH SERVICES	331,000,000.00	218,351,369.59	392,000,000.00
709	Education	913,000,000.00	742,819,407.98	838,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	913,000,000.00	742,819,407.98	838,000,000.00
70912	PRIMARY EDUCATION	913,000,000.00	742,819,407.98	838,000,000.00

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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	100,000,000.00	68,927,800.00	300,000,000.00
701	General Public Service	100,000,000.00	68,927,800.00	100,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
704	Economic Affairs	0.00	0.00	200,000,000.00
7045	TRANSPORT	0.00	0.00	200,000,000.00
70451	ROAD TRANSPORT	0.00	0.00	200,000,000.00

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Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
701	General Public Service	503,000,000.00	189,450,000.00	623,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	180,000,000.00	0.00	200,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	0.00	100,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	130,000,000.00	0.00	100,000,000.00
7013	GENERAL SERVICES	323,000,000.00	189,450,000.00	423,000,000.00
70131	GENERAL PERSONNEL SERVICES	303,000,000.00	181,600,000.00	403,000,000.00
70133	OTHER GENERAL SERVICES	20,000,000.00	7,850,000.00	20,000,000.00
703	Public Order and Safety	50,000,000.00	0.00	794,000,000.00
7031	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
70311	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
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	1,210,000,000.00	615,953,980.00	1,700,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	60,000,000.00	0.00	50,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	60,000,000.00	0.00	50,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	50,000,000.00	0.00	550,000,000.00
70421	AGRICULTURE	50,000,000.00	0.00	550,000,000.00
7043	FUEL AND ENERGY	100,000,000.00	13,730,000.00	100,000,000.00
70435	ELECTRICITY	100,000,000.00	13,730,000.00	100,000,000.00
7045	TRANSPORT	1,000,000,000.00	602,223,980.00	1,000,000,000.00
70451	ROAD TRANSPORT	1,000,000,000.00	602,223,980.00	1,000,000,000.00
705	Environmental Protection	124,000,000.00	77,533,000.00	110,500,000.00
7051	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
7053	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
70531	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	64,000,000.00	47,233,000.00	50,500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	64,000,000.00	47,233,000.00	50,500,000.00
706	Housing and Community Amenities	960,000,000.00	124,986,450.00	750,000,000.00
7062	COMMUNITY DEVELOPMENT	170,000,000.00	36,654,450.00	210,000,000.00
70621	COMMUNITY DEVELOPMENT	170,000,000.00	36,654,450.00	210,000,000.00
7063	WATER SUPPLY	640,000,000.00	59,162,000.00	490,000,000.00
70631	WATER SUPPLY	640,000,000.00	59,162,000.00	490,000,000.00

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
7064	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
70641	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
707	Health	138,000,000.00	87,963,471.00	110,000,000.00
7074	PUBLIC HEALTH SERVICES	138,000,000.00	87,963,471.00	110,000,000.00
70741	PUBLIC HEALTH SERVICES	138,000,000.00	87,963,471.00	110,000,000.00
708	Recreation, Culture and Religion	220,000,000.00	94,211,895.00	265,000,000.00
7082	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
70821	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
709	Education	95,000,000.00	9,000,000.00	110,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	95,000,000.00	9,000,000.00	110,000,000.00
70912	PRIMARY EDUCATION	95,000,000.00	9,000,000.00	110,000,000.00
710	Social Protection	1,050,000,000.00	38,197,290.00	1,050,000,000.00
7106	HOUSING	1,050,000,000.00	38,197,290.00	1,050,000,000.00
71061	HOUSING	1,050,000,000.00	38,197,290.00	1,050,000,000.00

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Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
2152	GOMBE CENTRAL	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
215204	DUKKU	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
21520498	LG Wide	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00

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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		3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
2152	GOMBE CENTRAL	3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
215204	DUKKU	3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
21520498	LG Wide	3,189,000,000.00	2,461,204,699.44	2,962,500,000.00

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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	3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
2152	GOMBE CENTRAL	3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
215204	DUKKU	3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
21520498	LG Wide	3,607,000,000.00	2,515,967,336.45	3,425,000,000.00

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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	100,000,000.00	68,927,800.00	300,000,000.00
2152	GOMBE CENTRAL	100,000,000.00	68,927,800.00	300,000,000.00
215204	DUKKU	100,000,000.00	68,927,800.00	300,000,000.00
21520498	LG Wide	100,000,000.00	68,927,800.00	300,000,000.00

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Dukku Local Government

Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
2152	GOMBE CENTRAL	4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
215204	DUKKU	4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
21520498	LG Wide	4,350,000,000.00	1,237,296,086.00	5,512,500,000.00

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Dukku Local Government

Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
01	Agriculture	947,000,000.00	657,596,664.67	986,500,000.00
0101	Effective governance of the Agriculture Sector	867,000,000.00	657,596,664.67	436,500,000.00
010102	Agriculture sector coordination mechanisms	867,000,000.00	657,596,664.67	436,500,000.00
0102	Development of the livestock value chain	80,000,000.00	0.00	50,000,000.00
010201	Ruminant (cattle, sheep & goats) production and marketing	80,000,000.00	0.00	50,000,000.00
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
02	Societal Re-orientation	150,000,000.00	28,980,000.00	265,000,000.00
0210	Societal Re-orientation - General	150,000,000.00	28,980,000.00	265,000,000.00
021001	Societal Re-orientation - General	150,000,000.00	28,980,000.00	265,000,000.00
04	Health	880,000,000.00	585,308,558.04	896,000,000.00
0401	Effective governance of the health system	742,000,000.00	497,345,087.04	786,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	411,000,000.00	278,993,717.45	394,000,000.00
040103	Health sector coordination mechanisms	331,000,000.00	218,351,369.59	392,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	138,000,000.00	87,963,471.00	110,000,000.00
040501	Functional health facilities	138,000,000.00	87,963,471.00	110,000,000.00
05	Education	2,062,000,000.00	1,772,494,932.44	1,997,000,000.00
0501	Effective governance of the education system	2,012,000,000.00	1,772,494,932.44	1,927,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
050103	Education sector coordination mechanisms	913,000,000.00	742,819,407.98	838,000,000.00
0505	Adequate infrastructure at all levels	50,000,000.00	0.00	50,000,000.00
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	0.00	50,000,000.00
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	160,000,000.00	13,583,000.00	150,000,000.00
0610	Housing and Urban Development - General	160,000,000.00	13,583,000.00	150,000,000.00
061001	Housing and Urban Development - General	160,000,000.00	13,583,000.00	150,000,000.00
07	Gender	60,000,000.00	12,800,000.00	75,000,000.00
0710	Gender - General	60,000,000.00	12,800,000.00	75,000,000.00
071001	Gender - General	60,000,000.00	12,800,000.00	75,000,000.00
08	Youth	20,000,000.00	0.00	75,000,000.00
0810	Youth - General	20,000,000.00	0.00	75,000,000.00
081001	Youth - General	20,000,000.00	0.00	75,000,000.00

		Dukku 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		
09	Environmental Improvement	402,000,000.00	79,966,450.00	273,500,000.00		
0910	Environmental Improvement - General	402,000,000.00	79,966,450.00	273,500,000.00		
091001	Environmental Improvement - General	402,000,000.00	79,966,450.00	273,500,000.00		
10	Water Resources and Rural Development	764,000,000.00	190,723,490.21	664,000,000.00		
1010	Water Resources and Rural Deve - General	764,000,000.00	190,723,490.21	664,000,000.00		
101001	Water Resources and Rural Deve - General	764,000,000.00	190,723,490.21	664,000,000.00		
13	Reform of Government and Governance	4,092,000,000.00	2,043,391,092.72	5,104,000,000.00		
1310	Reform of Government and Governance - General	4,092,000,000.00	2,043,391,092.72	5,104,000,000.00		
131001	Reform of Government and Governance - General	4,092,000,000.00	2,043,391,092.72	5,104,000,000.00		
14	Power	250,000,000.00	42,900,000.00	150,000,000.00		
1410	Power - General	250,000,000.00	42,900,000.00	150,000,000.00		
141001	Power - General	250,000,000.00	42,900,000.00	150,000,000.00		
16	Water	50,000,000.00	47,233,000.00	50,000,000.00		
1610	Water Ways - General	50,000,000.00	47,233,000.00	50,000,000.00		
161001	Water Ways - General	50,000,000.00	47,233,000.00	50,000,000.00		
17	Road	1,409,000,000.00	808,418,733.81	1,514,000,000.00		
1710	Road - General	1,409,000,000.00	808,418,733.81	1,514,000,000.00		
171001	Road - General	1,409,000,000.00	808,418,733.81	1,514,000,000.00		

Dukku Local Government 2026 Approved Budget**Dukku 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)		3,189,000,000.00	2,461,204,699.44	2,962,500,000.00
01	Agriculture	122,000,000.00	112,137,023.67	123,500,000.00
0101	Effective governance of the Agriculture Sector	122,000,000.00	112,137,023.67	123,500,000.00
010102	Agriculture sector coordination mechanisms	122,000,000.00	112,137,023.67	123,500,000.00
04	Health	411,000,000.00	278,993,717.45	394,000,000.00
0401	Effective governance of the health system	411,000,000.00	278,993,717.45	394,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	411,000,000.00	278,993,717.45	394,000,000.00
05	Education	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
0501	Effective governance of the education system	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
10	Water Resources and Rural Development	170,000,000.00	83,753,490.21	170,000,000.00
1010	Water Resources and Rural Deve - General	170,000,000.00	83,753,490.21	170,000,000.00
101001	Water Resources and Rural Deve - General	170,000,000.00	83,753,490.21	170,000,000.00
13	Reform of Government and Governance	1,071,000,000.00	877,427,189.84	870,000,000.00
1310	Reform of Government and Governance - General	1,071,000,000.00	877,427,189.84	870,000,000.00
131001	Reform of Government and Governance - General	1,071,000,000.00	877,427,189.84	870,000,000.00
17	Road	316,000,000.00	79,217,753.81	316,000,000.00
1710	Road - General	316,000,000.00	79,217,753.81	316,000,000.00
171001	Road - General	316,000,000.00	79,217,753.81	316,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku 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)		3,607,000,000.00	2,515,967,336.45	3,425,000,000.00
01	Agriculture	645,000,000.00	545,459,641.00	213,000,000.00
0101	Effective governance of the Agriculture Sector	645,000,000.00	545,459,641.00	213,000,000.00
010102	Agriculture sector coordination mechanisms	645,000,000.00	545,459,641.00	213,000,000.00
04	Health	331,000,000.00	218,351,369.59	392,000,000.00
0401	Effective governance of the health system	331,000,000.00	218,351,369.59	392,000,000.00
040103	Health sector coordination mechanisms	331,000,000.00	218,351,369.59	392,000,000.00
05	Education	913,000,000.00	742,819,407.98	838,000,000.00
0501	Effective governance of the education system	913,000,000.00	742,819,407.98	838,000,000.00
050103	Education sector coordination mechanisms	913,000,000.00	742,819,407.98	838,000,000.00
10	Water Resources and Rural Development	144,000,000.00	64,620,000.00	114,000,000.00
1010	Water Resources and Rural Deve - General	144,000,000.00	64,620,000.00	114,000,000.00
101001	Water Resources and Rural Deve - General	144,000,000.00	64,620,000.00	114,000,000.00
13	Reform of Government and Governance	1,381,000,000.00	804,156,917.88	1,770,000,000.00
1310	Reform of Government and Governance - General	1,381,000,000.00	804,156,917.88	1,770,000,000.00
131001	Reform of Government and Governance - General	1,381,000,000.00	804,156,917.88	1,770,000,000.00
17	Road	193,000,000.00	140,560,000.00	98,000,000.00
1710	Road - General	193,000,000.00	140,560,000.00	98,000,000.00
171001	Road - General	193,000,000.00	140,560,000.00	98,000,000.00

Dukku Local Government 2026 Approved Budget

Dukku 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)		100,000,000.00	68,927,800.00	300,000,000.00
13	Reform of Government and Governance	100,000,000.00	68,927,800.00	100,000,000.00
1310	Reform of Government and Governance - General	100,000,000.00	68,927,800.00	100,000,000.00
131001	Reform of Government and Governance - General	100,000,000.00	68,927,800.00	100,000,000.00
17	Road	0.00	0.00	200,000,000.00
1710	Road - General	0.00	0.00	200,000,000.00
171001	Road - General	0.00	0.00	200,000,000.00

Dukku Local Government 2026 Approved Budget

Dukku 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)		4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
01	Agriculture	180,000,000.00	0.00	650,000,000.00
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	80,000,000.00	0.00	50,000,000.00
010201	Ruminant (cattle, sheep & goats) production and marketing	80,000,000.00	0.00	50,000,000.00
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
02	Societal Re-orientation	150,000,000.00	28,980,000.00	265,000,000.00
0210	Societal Re-orientation - General	150,000,000.00	28,980,000.00	265,000,000.00
021001	Societal Re-orientation - General	150,000,000.00	28,980,000.00	265,000,000.00
04	Health	138,000,000.00	87,963,471.00	110,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	138,000,000.00	87,963,471.00	110,000,000.00
040501	Functional health facilities	138,000,000.00	87,963,471.00	110,000,000.00
05	Education	50,000,000.00	0.00	70,000,000.00
0505	Adequate infrastructure at all levels	50,000,000.00	0.00	50,000,000.00
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	0.00	50,000,000.00
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	160,000,000.00	13,583,000.00	150,000,000.00
0610	Housing and Urban Development - General	160,000,000.00	13,583,000.00	150,000,000.00
061001	Housing and Urban Development - General	160,000,000.00	13,583,000.00	150,000,000.00
07	Gender	60,000,000.00	12,800,000.00	75,000,000.00
0710	Gender - General	60,000,000.00	12,800,000.00	75,000,000.00
071001	Gender - General	60,000,000.00	12,800,000.00	75,000,000.00
08	Youth	20,000,000.00	0.00	75,000,000.00
0810	Youth - General	20,000,000.00	0.00	75,000,000.00
081001	Youth - General	20,000,000.00	0.00	75,000,000.00
09	Environmental Improvement	402,000,000.00	79,966,450.00	273,500,000.00
0910	Environmental Improvement - General	402,000,000.00	79,966,450.00	273,500,000.00
091001	Environmental Improvement - General	402,000,000.00	79,966,450.00	273,500,000.00
10	Water Resources and Rural Development	450,000,000.00	42,350,000.00	380,000,000.00
1010	Water Resources and Rural Deve - General	450,000,000.00	42,350,000.00	380,000,000.00
101001	Water Resources and Rural Deve - General	450,000,000.00	42,350,000.00	380,000,000.00

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
13	Reform of Government and Governance	1,540,000,000.00	292,879,185.00	2,364,000,000.00
1310	Reform of Government and Governance - General	1,540,000,000.00	292,879,185.00	2,364,000,000.00
131001	Reform of Government and Governance - General	1,540,000,000.00	292,879,185.00	2,364,000,000.00
14	Power	250,000,000.00	42,900,000.00	150,000,000.00
1410	Power - General	250,000,000.00	42,900,000.00	150,000,000.00
141001	Power - General	250,000,000.00	42,900,000.00	150,000,000.00
16	Water	50,000,000.00	47,233,000.00	50,000,000.00
1610	Water Ways - General	50,000,000.00	47,233,000.00	50,000,000.00
161001	Water Ways - General	50,000,000.00	47,233,000.00	50,000,000.00
17	Road	900,000,000.00	588,640,980.00	900,000,000.00
1710	Road - General	900,000,000.00	588,640,980.00	900,000,000.00
171001	Road - General	900,000,000.00	588,640,980.00	900,000,000.00

Dukku Local Government 2026 Approved Budget - Capital Expenditure by Project

Dukku 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				4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of 20 Units Motorcycle	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520498 - LG Wide	0.00	0.00	50,000,000.00
Purchase of 1 Official Utility Vehicle (Hilux)	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520498 - LG Wide	20,000,000.00	0.00	20,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520498 - LG Wide	200,000,000.00	181,600,000.00	200,000,000.00
Purchase of 4 Motor Vehicles for Chairman, Deputy Chairman, Treasurer and Emir	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520498 - LG Wide	50,000,000.00	0.00	100,000,000.00
Purchase of 1 Coaster Bus	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520498 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of 5 Office and Residentail Funiture	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520498 - LG Wide	20,000,000.00	7,850,000.00	20,000,000.00
Purchase of furniture for Emirs Chief, and District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520498 - LG Wide	0.00	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	21520498 - 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	21520498 - LG Wide	0.00	0.00	764,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Dukku Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Contribution for the Construction of Emir and Chief Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520498 - LG Wide	70,000,000.00	65,231,895.00	50,000,000.00
Renovation of Butake Palace, Dukku	012500100100 - Personnel Management Department	23030101 - Rehabilitation/Repairs of Resdential Building	21520498 - LG Wide	10,000,000.00	0.00	10,000,000.00
Renovation of District Head Palaces at 13 District Head Palaces (Appendix 1) & Emir Palace	012500100100 - Personnel Management Department	23030101 - Rehabilitation/Repairs of Resdential Building	21520498 - LG Wide	130,000,000.00	28,980,000.00	200,000,000.00
Renovation of LGA Secretariat II Dukku	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21520498 - LG Wide	50,000,000.00	38,197,290.00	50,000,000.00
Renovation of LG Secretariat and Police Station at Dukku	012500100100 - Personnel Management Department	23030121 - Rehabilitation/Repairs of office Building	21520498 - LG Wide	50,000,000.00	0.00	30,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
Construction of Grains Market at Dukku main Market	021500100100 - Agricultural and Natural Resources Department	23020124 - Construction of Markets/Parks	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
Relocation of Cattle Market, Dukku	021500100100 - Agricultural and Natural Resources Department	23020124 - Construction of Markets/Parks	21520498 - LG Wide	80,000,000.00	0.00	50,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520498 - LG Wide	0.00	0.00	500,000,000.00
Construction of Market Lockup Shops Joint, Dukku (Appendix 2)	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520498 - LG Wide	60,000,000.00	0.00	50,000,000.00
Land Compensation, Dukku	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520498 - LG Wide	100,000,000.00	13,583,000.00	100,000,000.00
Purchase of 1 Tipper	023400100100 - Works, Housing and Transport Department	23010107 - Purchase of Trucks	21520498 - LG Wide	20,000,000.00	0.00	10,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Dukku Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Furniture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520498 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
contribution to joint capital projects roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520498 - LG Wide	600,000,000.00	457,954,444.00	600,000,000.00
Construction of Bridges, Drainages, and Culverts at various villages viz; (Appendix 8)	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520498 - LG Wide	50,000,000.00	47,233,000.00	50,000,000.00
Solar Street Light (Appendix 5)	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21520498 - LG Wide	150,000,000.00	29,170,000.00	50,000,000.00
Rural Electrification and Rehabilitation at Various Communities Viz; (Appendix 9)	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs- Electricity	21520498 - LG Wide	100,000,000.00	13,730,000.00	100,000,000.00
Rehabilitation of Rural and Feeder Roads (Appendix 7)	023400100100 - Works, Housing and Transport Department	23030113 - Rehabilitation/Repairs - Roads	21520498 - LG Wide	300,000,000.00	130,686,536.00	300,000,000.00
Purchase of 2 Motocycles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010104 - Purchase of Motor Cycles	21520498 - LG Wide	3,000,000.00	0.00	3,000,000.00
Purchase of Booster Equipment	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21520498 - LG Wide	100,000,000.00	962,000.00	50,000,000.00
Purchase of Hand Pumps Tools	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21520498 - LG Wide	10,000,000.00	6,980,000.00	10,000,000.00
Repairs of 6 Water Tankers and Purchase of 1 Water Tanks	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21520498 - LG Wide	80,000,000.00	8,870,000.00	50,000,000.00

			Dukku 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
Purchase of Booster Equipments	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520498 - LG Wide	70,000,000.00	23,854,450.00	50,000,000.00
Purchase of Sanitation Materials	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520498 - LG Wide	15,000,000.00	9,000,000.00	20,000,000.00
Construction of Hand Dug Wells	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520498 - LG Wide	30,000,000.00	3,500,000.00	20,000,000.00
Construction of Hand Pump Boreholes (Appendix 10)	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520498 - LG Wide	50,000,000.00	7,750,000.00	30,000,000.00
Drilling of Motorized Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520498 - LG Wide	90,000,000.00	0.00	50,000,000.00
Hand Dug Wells at 11 water points (Appendix 4)	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520498 - LG Wide	80,000,000.00	0.00	80,000,000.00
Construction of Vip Latrines	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020107 - Construction/Provision of Public Schools	21520498 - LG Wide	30,000,000.00	0.00	20,000,000.00
Fencing of 3 Cemetries	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020126 - Construction/Provision of Cemetries	21520498 - LG Wide	14,000,000.00	0.00	500,000.00
Construction and Rehabilitation of Borehole at Water Points (Appendix 3)	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030128 - Rehabilitation/Repairs Water Facilities	21520498 - LG Wide	100,000,000.00	15,500,000.00	100,000,000.00

			Dukku 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
Earth Dam Deseaiting at Various Communities Viz; (Appendix 6)	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030128 - Rehabilitation/Repairs Water Facilities	21520498 - LG Wide	100,000,000.00	15,600,000.00	100,000,000.00
Desilting of Drainages	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21520498 - LG Wide	40,000,000.00	30,300,000.00	50,000,000.00
Construction of Refuse Dumping Sites	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520498 - LG Wide	20,000,000.00	0.00	10,000,000.00
Youth Development and Empowerment	051700100100 - Education and Social Development Department	23010101 - Purchase/Acquisition of Land	21520498 - LG Wide	20,000,000.00	0.00	75,000,000.00
Reconstruction and Renovation of Primary Schools Classrooms at 4 Schools (Appendix 11)	051700100100 - Education and Social Development Department	23030106 - Rehabilitation/Repairs - Public Schools	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
Religious Activities	051700100100 - Education and Social Development Department	23050101 - Research and Development	21520498 - LG Wide	10,000,000.00	0.00	5,000,000.00
Empowerment of Women/PWD at 11 wards	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520498 - LG Wide	60,000,000.00	12,800,000.00	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	21520498 - LG Wide	0.00	0.00	20,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State (Appendix 12)	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520498 - LG Wide	88,000,000.00	87,963,471.00	60,000,000.00
Upgrading of 9 Health Facilities at Verious Communities.	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00

Dukku Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

Dukku Local Government

Total Expenditure By Economic Code		11,246,000,000.00	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
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	710,000,000.00	
22	OTHER RECURRENT COSTS	0.00	0.00	710,000,000.00	
2202	OVERHEAD COST	0.00	0.00	710,000,000.00	
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	150,000,000.00	
22020102	Local Travel and Transport - Others	0.00	0.00	100,000,000.00	
22020104	International Transport and Travels - Others	0.00	0.00	50,000,000.00	
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	10,000,000.00	
22020406	Other Maintenance Services	0.00	0.00	10,000,000.00	
220206	OTHER SERVICES - GENERAL	0.00	0.00	400,000,000.00	
22020601	Security Services	0.00	0.00	350,000,000.00	
22020614	Other Services General	0.00	0.00	50,000,000.00	
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	150,000,000.00	
22021001	Entertainment & Hospitality	0.00	0.00	100,000,000.00	
22021002	Honourarium & sitting Allowance	0.00	0.00	30,000,000.00	
22021023	Contingencies Recurrent	0.00	0.00	20,000,000.00	

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	70,000,000.00	43,453,746.38	50,000,000.00
21	PERSONNEL COST	70,000,000.00	43,453,746.38	50,000,000.00
2101	SALARY	70,000,000.00	43,453,746.38	50,000,000.00
210101	SALARIES AND WAGES	70,000,000.00	43,453,746.38	50,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	70,000,000.00	43,453,746.38	50,000,000.00

012500100100 Personnel Management Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,795,000,000.00	1,134,807,475.45	2,055,000,000.00
21	PERSONNEL COST	281,000,000.00	202,020,102.45	231,000,000.00
2101	SALARY	121,000,000.00	104,465,386.25	121,000,000.00
210101	SALARIES AND WAGES	121,000,000.00	104,465,386.25	121,000,000.00
21010101	Salary	81,000,000.00	78,701,386.25	81,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	25,764,000.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	160,000,000.00	97,554,716.20	110,000,000.00
210201	ALLOWANCES	160,000,000.00	97,554,716.20	110,000,000.00
21020107	Housing/Rent Allowance	12,300,000.00	10,082,401.43	12,000,000.00
21020108	Transport Allowance	7,000,000.00	6,204,810.64	7,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020109	Utility Allowance	7,000,000.00	7,055,291.25	7,000,000.00
21020110	Meal Subsidy Allowance	5,300,000.00	4,240,632.15	5,500,000.00
21020111	Leave Allowance	8,400,000.00	7,802,209.64	8,500,000.00
21020113	Personal Assistance Allowance	80,000,000.00	23,108,790.54	20,000,000.00
21020117	Other Allowances	40,000,000.00	39,060,580.55	50,000,000.00
22	OTHER RECURRENT COSTS	834,000,000.00	610,928,188.00	200,000,000.00
2202	OVERHEAD COST	829,000,000.00	610,928,188.00	200,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	240,000,000.00	206,569,138.00	60,000,000.00
22020101	Local Travel and Transport - Training	230,000,000.00	206,219,138.00	50,000,000.00
22020102	Local Travel and Transport - Others	10,000,000.00	350,000.00	5,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	2,020,000.00	10,000,000.00
22020406	Other Maintenance Services	15,000,000.00	2,020,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	344,000,000.00	216,195,097.00	85,000,000.00
22020601	Security Services	250,000,000.00	186,675,097.00	50,000,000.00
22020603	Residential Rent	14,000,000.00	0.00	15,000,000.00
22020614	Other Services General	80,000,000.00	29,520,000.00	20,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	230,000,000.00	186,143,953.00	45,000,000.00
22021001	Entertainment & Hospitality	105,000,000.00	91,125,500.00	20,000,000.00
22021002	Honourarium & sitting Allowance	5,000,000.00	310,000.00	5,000,000.00
22021023	Contingencies Recurrent	120,000,000.00	94,708,453.00	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	0.00	0.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00	0.00	0.00
22040109	Grant to Communities/NGO's/Unions	5,000,000.00	0.00	0.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	680,000,000.00	321,859,185.00	1,624,000,000.00
2301	FIXED ASSETS PURCHASED	370,000,000.00	189,450,000.00	1,284,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	370,000,000.00	189,450,000.00	1,284,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	50,000,000.00
23010105	Purchase of Motor Vehicles	270,000,000.00	181,600,000.00	320,000,000.00
23010108	Purchase of Buses	30,000,000.00	0.00	30,000,000.00
23010112	Purchase of Office Furniture and Fittings	70,000,000.00	7,850,000.00	120,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
2302	CONSTRUCTION / PROVISION	70,000,000.00	65,231,895.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	70,000,000.00	65,231,895.00	50,000,000.00
23020101	Construction/Provision of office Buildings	70,000,000.00	65,231,895.00	50,000,000.00
2303	REHABILITATION / REPAIRS	240,000,000.00	67,177,290.00	290,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	240,000,000.00	67,177,290.00	290,000,000.00
23030101	Rehabilitation/Repairs of Residential Building	140,000,000.00	28,980,000.00	210,000,000.00
23030121	Rehabilitation/Repairs of office Building	100,000,000.00	38,197,290.00	80,000,000.00
021500100100 Agricultural and Natural Resources Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	947,000,000.00	657,596,664.67	986,500,000.00
21	PERSONNEL COST	122,000,000.00	112,137,023.67	123,500,000.00
2101	SALARY	87,500,000.00	82,617,850.00	87,000,000.00
210101	SALARIES AND WAGES	87,500,000.00	82,617,850.00	87,000,000.00
21010101	Salary	87,500,000.00	82,617,850.00	87,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	34,500,000.00	29,519,173.67	36,500,000.00
210201	ALLOWANCES	34,500,000.00	29,519,173.67	36,500,000.00
21020107	Housing/Rent Allowance	4,000,000.00	2,348,267.60	4,000,000.00
21020108	Transport Allowance	2,000,000.00	1,303,058.06	2,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020109	Utility Allowance	1,500,000.00	949,648.41	1,500,000.00
21020110	Meal Subsidy Allowance	1,500,000.00	949,728.41	1,500,000.00
21020111	Leave Allowance	2,500,000.00	1,576,471.19	2,500,000.00
21020117	Other Allowances	23,000,000.00	22,392,000.00	25,000,000.00
22	OTHER RECURRENT COSTS	645,000,000.00	545,459,641.00	213,000,000.00
2202	OVERHEAD COST	150,000,000.00	97,307,823.00	163,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	30,000,000.00	14,015,960.00	28,000,000.00
22020101	Local Travel and Transport - Training	12,000,000.00	3,000,000.00	10,000,000.00
22020102	Local Travel and Transport - Others	18,000,000.00	11,015,960.00	18,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	67,000,000.00	52,047,000.00	87,000,000.00
22020307	Drugs & Medical Supplies	60,000,000.00	47,547,000.00	80,000,000.00
22020311	Food Stuff/Catering Materials Supplies	7,000,000.00	4,500,000.00	7,000,000.00
220206	OTHER SERVICES - GENERAL	47,000,000.00	29,314,863.00	42,000,000.00
22020605	Cleaning and Fumigation Services	45,000,000.00	29,314,863.00	40,000,000.00
22020614	Other Services General	2,000,000.00	0.00	2,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	0.00	1,000,000.00
22020799	Other Consultancy Services	1,000,000.00	0.00	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	1,930,000.00	5,000,000.00
22021023	Contingencies Recurrent	5,000,000.00	1,930,000.00	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	495,000,000.00	448,151,818.00	50,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	495,000,000.00	448,151,818.00	50,000,000.00
22040119	Contribution to Agric Activities	495,000,000.00	448,151,818.00	50,000,000.00
23	CAPITAL EXPENDITURE	180,000,000.00	0.00	650,000,000.00
2302	CONSTRUCTION / PROVISION	180,000,000.00	0.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	180,000,000.00	0.00	150,000,000.00
23020113	Construction/Provision of Agricultural Facilities	50,000,000.00	0.00	50,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23020124	Construction of Markets/Parks	130,000,000.00	0.00	100,000,000.00
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	1,427,000,000.00	894,109,870.89	1,509,000,000.00
21	PERSONNEL COST	720,000,000.00	631,953,341.01	589,000,000.00
2101	SALARY	73,000,000.00	45,178,110.31	73,000,000.00
210101	SALARIES AND WAGES	73,000,000.00	45,178,110.31	73,000,000.00
21010101	Salary	73,000,000.00	45,178,110.31	73,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	97,000,000.00	42,697,189.09	66,000,000.00
210201	ALLOWANCES	97,000,000.00	42,697,189.09	66,000,000.00
21020107	Housing/Rent Allowance	12,000,000.00	7,241,537.46	12,000,000.00
21020108	Transport Allowance	6,000,000.00	3,275,083.78	6,000,000.00
21020109	Utility Allowance	5,000,000.00	2,046,673.96	5,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	2,238,674.96	5,000,000.00
21020111	Leave Allowance	8,000,000.00	4,430,928.29	8,000,000.00
21020117	Other Allowances	61,000,000.00	23,464,290.64	30,000,000.00
2103	SOCIAL BENEFITS	550,000,000.00	544,078,041.61	450,000,000.00
210301	SOCIAL BENEFITS	550,000,000.00	544,078,041.61	450,000,000.00
21030102	Pension CRFC	550,000,000.00	544,078,041.61	450,000,000.00
22	OTHER RECURRENT COSTS	647,000,000.00	262,156,529.88	870,000,000.00
2202	OVERHEAD COST	400,000,000.00	87,606,826.65	413,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	25,000,000.00	4,530,000.00	15,000,000.00
22020101	Local Travel and Transport - Training	15,000,000.00	960,000.00	5,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020102	Local Travel and Transport - Others	10,000,000.00	3,570,000.00	10,000,000.00
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	82,000,000.00	17,355,000.00	50,000,000.00
22020301	Office Stationaries/Computer Consumables	15,000,000.00	4,565,000.00	10,000,000.00
22020305	Printing of Non security Documents	15,000,000.00	12,470,000.00	15,000,000.00
22020306	Printing of Security Documents	15,000,000.00	0.00	10,000,000.00
22020314	Printing/Publications General	37,000,000.00	320,000.00	15,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00	275,000.00	10,000,000.00
22020412	Maintenance of Markets/Public Places	15,000,000.00	275,000.00	10,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	17,683,998.10	20,000,000.00
22020501	Local Training	50,000,000.00	17,683,998.10	20,000,000.00
220206	OTHER SERVICES - GENERAL	30,000,000.00	15,217,827.00	20,000,000.00
22020614	Other Services General	30,000,000.00	15,217,827.00	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	111,000,000.00	450,000.00	211,000,000.00
22020701	Financial Consulting	110,000,000.00	450,000.00	210,000,000.00
22020799	Other Consultancy Services	1,000,000.00	0.00	1,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	0.00	5,000,000.00
22020901	Bank Charges (Other Than Interest)	5,000,000.00	0.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	80,000,000.00	32,095,001.55	80,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	21,250,908.55	50,000,000.00
22021023	Contingencies Recurrent	30,000,000.00	10,844,093.00	30,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	147,000,000.00	105,621,903.23	357,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	147,000,000.00	105,621,903.23	357,000,000.00
22040103	Grant To Local Governments -Current	20,000,000.00	0.00	10,000,000.00
22040105	Grant To Government Owned Companies -Current	2,000,000.00	0.00	2,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22040116	Contribution to Auditor General to Local Government	55,000,000.00	50,131,541.37	60,000,000.00
22040117	Contribution to Traditional Councils	20,000,000.00	6,250,000.00	25,000,000.00
22040118	Contributions for Ministry for LGA Bureau	50,000,000.00	49,240,361.86	60,000,000.00
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	100,000,000.00	68,927,800.00	100,000,000.00
220604	DOMESTIC PRINCIPAL	100,000,000.00	68,927,800.00	100,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	100,000,000.00	68,927,800.00	100,000,000.00
23	CAPITAL EXPENDITURE	60,000,000.00	0.00	50,000,000.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	0.00	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000.00	0.00	50,000,000.00
23020124	Construction of Markets/Parks	60,000,000.00	0.00	50,000,000.00
023400100100	Works, Housing and Transport Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,709,000,000.00	912,134,733.81	2,704,000,000.00
21	PERSONNEL COST	196,000,000.00	79,217,753.81	196,000,000.00
2101	SALARY	63,000,000.00	35,642,830.99	63,000,000.00
210101	SALARIES AND WAGES	63,000,000.00	35,642,830.99	63,000,000.00
21010101	Salary	63,000,000.00	35,642,830.99	63,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	133,000,000.00	43,574,922.82	133,000,000.00
210201	ALLOWANCES	133,000,000.00	43,574,922.82	133,000,000.00
21020107	Housing/Rent Allowance	10,000,000.00	4,662,056.31	10,000,000.00
21020108	Transport Allowance	6,000,000.00	3,388,813.09	6,000,000.00
21020109	Utility Allowance	70,000,000.00	2,445,660.58	70,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	2,445,661.58	5,000,000.00
21020111	Leave Allowance	7,000,000.00	3,327,035.26	7,000,000.00
21020117	Other Allowances	35,000,000.00	27,305,696.00	35,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	193,000,000.00	140,560,000.00	298,000,000.00
2202	OVERHEAD COST	193,000,000.00	140,560,000.00	98,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000.00	0.00	3,000,000.00
22020101	Local Travel and Transport - Training	3,000,000.00	0.00	3,000,000.00
220202	UTILITIES - GENERAL	6,000,000.00	1,390,000.00	6,000,000.00
22020201	Electricity Charges	5,000,000.00	1,390,000.00	5,000,000.00
22020205	Water Rates	1,000,000.00	0.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	82,000,000.00	42,310,000.00	77,000,000.00
22020402	Maintenance of Office Funiture	20,000,000.00	0.00	15,000,000.00
22020405	Maintenance of Plants and Generators	2,000,000.00	0.00	2,000,000.00
22020406	Other Maintenance Services	25,000,000.00	11,560,000.00	20,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	5,750,000.00	10,000,000.00
22020414	Maintenance of Office/Residential Buildings	25,000,000.00	25,000,000.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	100,000,000.00	95,710,000.00	10,000,000.00
22020803	Plant/Generator fuel Cost	100,000,000.00	95,710,000.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00	1,150,000.00	2,000,000.00
22021023	Contingencies Recurrent	2,000,000.00	1,150,000.00	2,000,000.00
2206	PUBLIC DEBT CHARGES	0.00	0.00	200,000,000.00
220604	DOMESTIC PRINCIPAL	0.00	0.00	200,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	0.00	0.00	200,000,000.00
23	CAPITAL EXPENDITURE	2,320,000,000.00	692,356,980.00	2,210,000,000.00
2301	FIXED ASSETS PURCHASED	120,000,000.00	13,583,000.00	110,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000.00	13,583,000.00	110,000,000.00
23010101	Purchase/Acquisition of Land	100,000,000.00	13,583,000.00	100,000,000.00
23010107	Purchase of Trucks	20,000,000.00	0.00	10,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	1,800,000,000.00	534,357,444.00	1,700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,800,000,000.00	534,357,444.00	1,700,000,000.00
23020104	Construction/Provision of Housing	1,000,000,000.00	0.00	1,000,000,000.00
23020114	Construction/Provision of Roads	600,000,000.00	457,954,444.00	600,000,000.00
23020116	Construction/ Provision of Water Ways	50,000,000.00	47,233,000.00	50,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	150,000,000.00	29,170,000.00	50,000,000.00
2303	REHABILITATION / REPAIRS	400,000,000.00	144,416,536.00	400,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000,000.00	144,416,536.00	400,000,000.00
23030102	Rehabilitation/Repairs- Electricity	100,000,000.00	13,730,000.00	100,000,000.00
23030113	Rehabilitation/Repairs - Roads	300,000,000.00	130,686,536.00	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	1,146,000,000.00	270,689,940.21	1,017,500,000.00
21	PERSONNEL COST	170,000,000.00	83,753,490.21	170,000,000.00
2101	SALARY	80,000,000.00	64,522,000.64	80,000,000.00
210101	SALARIES AND WAGES	80,000,000.00	64,522,000.64	80,000,000.00
21010101	Salary	80,000,000.00	64,522,000.64	80,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	90,000,000.00	19,231,489.57	90,000,000.00
210201	ALLOWANCES	90,000,000.00	19,231,489.57	90,000,000.00
21020107	Housing/Rent Allowance	10,000,000.00	707,157.33	10,000,000.00
21020108	Transport Allowance	10,000,000.00	530,401.05	10,000,000.00
21020109	Utility Allowance	10,000,000.00	392,837.85	10,000,000.00
21020110	Meal Subsidy Allowance	10,000,000.00	389,367.85	10,000,000.00
21020111	Leave Allowance	10,000,000.00	513,623.49	10,000,000.00
21020115	Hazard Allowance	10,000,000.00	0.00	10,000,000.00
21020117	Other Allowances	30,000,000.00	16,698,102.00	30,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22	OTHER RECURRENT COSTS	144,000,000.00	64,620,000.00	204,000,000.00
2202	OVERHEAD COST	144,000,000.00	64,620,000.00	204,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000.00	3,030,000.00	5,000,000.00
22020102	Local Travel and Transport - Others	5,000,000.00	3,030,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	13,000,000.00	0.00	8,000,000.00
22020313	Accessories/Materials/Supplies General	3,000,000.00	0.00	3,000,000.00
22020315	Supplies of COVID-19 PPE	10,000,000.00	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	31,000,000.00	2,490,000.00	16,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	1,000,000.00	0.00	1,000,000.00
22020406	Other Maintenance Services	10,000,000.00	2,490,000.00	5,000,000.00
22020415	Maintenance of Boreholes	20,000,000.00	0.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	25,000,000.00	9,300,000.00	15,000,000.00
22020605	Cleaning and Fumigation Services	15,000,000.00	9,000,000.00	10,000,000.00
22020614	Other Services General	10,000,000.00	300,000.00	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	0.00	0.00	90,000,000.00
22020803	Plant/Generator fuel Cost	0.00	0.00	90,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	70,000,000.00	49,800,000.00	70,000,000.00
22021003	Publicity & Advertisements/Awareness	25,000,000.00	17,950,000.00	25,000,000.00
22021016	Monitoring & Evaluation	5,000,000.00	2,000,000.00	5,000,000.00
22021023	Contingencies Recurrent	40,000,000.00	29,850,000.00	40,000,000.00
23	CAPITAL EXPENDITURE	832,000,000.00	122,316,450.00	643,500,000.00
2301	FIXED ASSETS PURCHASED	278,000,000.00	49,666,450.00	183,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	278,000,000.00	49,666,450.00	183,000,000.00
23010104	Purchase of Motor Cycles	3,000,000.00	0.00	3,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	190,000,000.00	16,812,000.00	110,000,000.00
23010142	Purchase of General Items	85,000,000.00	32,854,450.00	70,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2302	CONSTRUCTION / PROVISION	294,000,000.00	11,250,000.00	200,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	294,000,000.00	11,250,000.00	200,500,000.00
23020105	Construction/Provision of Water Facilities	250,000,000.00	11,250,000.00	180,000,000.00
23020107	Construction/Provision of Public Schools	30,000,000.00	0.00	20,000,000.00
23020126	Construction/Provision of Cemeteries	14,000,000.00	0.00	500,000.00
2303	REHABILITATION / REPAIRS	200,000,000.00	31,100,000.00	200,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	200,000,000.00	31,100,000.00	200,000,000.00
23030128	Rehabilitation/Repairs Water Facilities	200,000,000.00	31,100,000.00	200,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	60,000,000.00	30,300,000.00	60,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	60,000,000.00	30,300,000.00	60,000,000.00
23040105	Water Pollution Preservation & Control	40,000,000.00	30,300,000.00	50,000,000.00
23040106	Enviromental Sanitation	20,000,000.00	0.00	10,000,000.00
051700100100	Education and Social Development Department			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,252,000,000.00	888,814,612.44	1,232,000,000.00
21	PERSONNEL COST	199,000,000.00	133,195,204.46	189,000,000.00
2101	SALARY	121,000,000.00	68,404,862.01	111,000,000.00
210101	SALARIES AND WAGES	121,000,000.00	68,404,862.01	111,000,000.00
21010101	Salary	81,000,000.00	68,404,862.01	81,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	0.00	30,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,000,000.00	64,790,342.45	78,000,000.00
210201	ALLOWANCES	78,000,000.00	64,790,342.45	78,000,000.00
21020107	Housing/Rent Allowance	13,000,000.00	10,331,926.60	13,000,000.00
21020108	Transport Allowance	9,000,000.00	6,458,569.90	9,000,000.00
21020109	Utility Allowance	5,000,000.00	3,886,616.96	5,000,000.00
21020110	Meal Subsidy Allowance	6,000,000.00	3,886,316.96	6,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020111	Leave Allowance	10,000,000.00	6,846,979.65	10,000,000.00
21020117	Other Allowances	35,000,000.00	33,379,932.38	35,000,000.00
22	OTHER RECURRENT COSTS	913,000,000.00	742,819,407.98	838,000,000.00
2202	OVERHEAD COST	313,000,000.00	203,061,537.98	368,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	2,000,000.00	0.00	2,000,000.00
22020101	Local Travel and Transport - Training	2,000,000.00	0.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	40,000,000.00	40,000,000.00	40,000,000.00
22020310	Teaching Aids/Materials Supplies	40,000,000.00	40,000,000.00	40,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	25,000,000.00	8,440,000.00	20,000,000.00
22020411	Maintenance of Communication Equipments	25,000,000.00	8,440,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	40,000,000.00	22,080,000.00	100,000,000.00
22020614	Other Services General	40,000,000.00	22,080,000.00	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	0.00	2,000,000.00
22020799	Other Consultancy Services	2,000,000.00	0.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	204,000,000.00	132,541,537.98	204,000,000.00
22021003	Publicity & Advertisements/Awareness	55,000,000.00	22,495,000.00	55,000,000.00
22021007	Welfare Packages	100,000,000.00	74,533,272.00	100,000,000.00
22021009	Sporting Services	4,000,000.00	4,000,000.00	4,000,000.00
22021023	Contingencies Recurrent	45,000,000.00	31,513,265.98	45,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	550,000,000.00	511,465,143.00	420,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	550,000,000.00	511,465,143.00	420,000,000.00
22040109	Grant to Communities/NGO's/Unions	50,000,000.00	38,015,000.00	50,000,000.00
22040110	Contribution to Higher Institutions	500,000,000.00	473,450,143.00	370,000,000.00
2205	SUBSIDIES GENERAL	50,000,000.00	28,292,727.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	50,000,000.00	28,292,727.00	50,000,000.00
22050104	Education Subsidy	50,000,000.00	28,292,727.00	50,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	140,000,000.00	12,800,000.00	205,000,000.00
2301	FIXED ASSETS PURCHASED	20,000,000.00	0.00	75,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	75,000,000.00
23010101	Purchase/Acquisition of Land	20,000,000.00	0.00	75,000,000.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	50,000,000.00
23030106	Rehabilitation/Repairs - Public Schools	50,000,000.00	0.00	50,000,000.00
2305	OTHER CAPITAL PROJECTS	70,000,000.00	12,800,000.00	80,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	70,000,000.00	12,800,000.00	80,000,000.00
23050101	Research and Development	10,000,000.00	0.00	5,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	12,800,000.00	75,000,000.00
051700200100 Education LGEA				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	900,000,000.00	896,480,320.00	920,000,000.00
21	PERSONNEL COST	900,000,000.00	896,480,320.00	900,000,000.00
2101	SALARY	900,000,000.00	896,480,320.00	900,000,000.00
210101	SALARIES AND WAGES	900,000,000.00	896,480,320.00	900,000,000.00
21010101	Salary	900,000,000.00	896,480,320.00	900,000,000.00
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	880,000,000.00	585,308,558.04	896,000,000.00
21	PERSONNEL COST	411,000,000.00	278,993,717.45	394,000,000.00
2101	SALARY	365,000,000.00	235,300,370.92	350,000,000.00
210101	SALARIES AND WAGES	365,000,000.00	235,300,370.92	350,000,000.00
21010101	Salary	300,000,000.00	216,300,370.92	300,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	19,000,000.00	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	46,000,000.00	43,693,346.53	44,000,000.00
210201	ALLOWANCES	46,000,000.00	43,693,346.53	44,000,000.00
21020107	Housing/Rent Allowance	900,000.00	479,062.14	900,000.00
21020108	Transport Allowance	900,000.00	401,357.47	900,000.00
21020109	Utility Allowance	800,000.00	325,828.41	800,000.00
21020110	Meal Subsidy Allowance	700,000.00	325,828.41	700,000.00
21020111	Leave Allowance	700,000.00	368,510.10	700,000.00
21020117	Other Allowances	42,000,000.00	41,792,760.00	40,000,000.00
22	OTHER RECURRENT COSTS	331,000,000.00	218,351,369.59	392,000,000.00
2202	OVERHEAD COST	276,000,000.00	174,248,381.59	337,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	60,000,000.00	56,000,000.00	65,000,000.00
22020101	Local Travel and Transport - Training	25,000,000.00	23,000,000.00	25,000,000.00
22020102	Local Travel and Transport - Others	35,000,000.00	33,000,000.00	40,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	42,000,000.00	39,764,400.00	52,000,000.00
22020307	Drugs & Medical Supplies	40,000,000.00	38,744,400.00	50,000,000.00
22020315	Supplies of COVID-19 PPE	2,000,000.00	1,020,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	2,130,000.00	3,000,000.00
22020406	Other Maintenance Services	3,000,000.00	2,130,000.00	3,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220206	OTHER SERVICES - GENERAL	100,000,000.00	25,302,350.59	100,000,000.00
22020614	Other Services General	100,000,000.00	25,302,350.59	100,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000.00	2,440,000.00	7,000,000.00
22020708	Medical Consulting	4,000,000.00	2,440,000.00	5,000,000.00
22020799	Other Consultancy Services	2,000,000.00	0.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	65,000,000.00	48,611,631.00	110,000,000.00
22021004	Medical Expenses Locally and Internationally	5,000,000.00	4,877,000.00	50,000,000.00
22021023	Contingencies Recurrent	60,000,000.00	43,734,631.00	60,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	40,594,352.00	50,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	40,594,352.00	50,000,000.00
22040112	Contribution to Gombe Health Equity Fund	50,000,000.00	40,594,352.00	50,000,000.00
2205	SUBSIDIES GENERAL	5,000,000.00	3,508,636.00	5,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	5,000,000.00	3,508,636.00	5,000,000.00
22050103	Health Subsidies	5,000,000.00	3,508,636.00	5,000,000.00
23	CAPITAL EXPENDITURE	138,000,000.00	87,963,471.00	110,000,000.00
2302	CONSTRUCTION / PROVISION	88,000,000.00	87,963,471.00	60,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	88,000,000.00	87,963,471.00	60,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	88,000,000.00	87,963,471.00	60,000,000.00
2303	REHABILITATION / REPAIRS	50,000,000.00	0.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00	0.00	50,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	50,000,000.00	0.00	50,000,000.00

Dukku Local Government 2026 Approved Budget MDA Expenditure by Function Classification

Dukku Local Government

Total Expenditure By Economic Code		11,246,000,000.00	11,246,000,000.00	6,283,395,921.89	12,200,000,000.00
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	710,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	710,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	710,000,000.00	
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	70,000,000.00	43,453,746.38	50,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	70,000,000.00	43,453,746.38	50,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,000,000.00	43,453,746.38	50,000,000.00	
012500100100		Personnel Management Department			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	1,485,000,000.00	1,002,398,290.45	951,000,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	50,000,000.00	0.00	100,000,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	50,000,000.00	0.00	100,000,000.00	
7013	GENERAL SERVICES	1,435,000,000.00	1,002,398,290.45	851,000,000.00	
70131	GENERAL PERSONNEL SERVICES	1,415,000,000.00	994,548,290.45	831,000,000.00	

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
70133	OTHER GENERAL SERVICES	20,000,000.00	7,850,000.00	20,000,000.00
703	Public Order and Safety	50,000,000.00	0.00	794,000,000.00
7031	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
70311	POLICE SERVICES	50,000,000.00	0.00	30,000,000.00
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	210,000,000.00	94,211,895.00	260,000,000.00
7082	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
70821	CULTURAL SERVICES	210,000,000.00	94,211,895.00	260,000,000.00
710	Social Protection	50,000,000.00	38,197,290.00	50,000,000.00
7106	HOUSING	50,000,000.00	38,197,290.00	50,000,000.00
71061	HOUSING	50,000,000.00	38,197,290.00	50,000,000.00
021500100100 Agricultural and Natural Resources Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	130,000,000.00	0.00	100,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	130,000,000.00	0.00	100,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	130,000,000.00	0.00	100,000,000.00
704	Economic Affairs	817,000,000.00	657,596,664.67	886,500,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	817,000,000.00	657,596,664.67	886,500,000.00
70421	AGRICULTURE	817,000,000.00	657,596,664.67	886,500,000.00
022000100100 Finance and Supply Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	817,000,000.00	350,031,829.28	1,009,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	717,000,000.00	281,104,029.28	909,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	717,000,000.00	281,104,029.28	909,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
7017	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	100,000,000.00	68,927,800.00	100,000,000.00
704	Economic Affairs	60,000,000.00	0.00	50,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	60,000,000.00	0.00	50,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	60,000,000.00	0.00	50,000,000.00
710	Social Protection	550,000,000.00	544,078,041.61	450,000,000.00
7102	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00
71021	OLD AGE	550,000,000.00	544,078,041.61	450,000,000.00
023400100100	Works, Housing and Transport Department			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,489,000,000.00	835,731,733.81	1,594,000,000.00
7043	FUEL AND ENERGY	100,000,000.00	13,730,000.00	100,000,000.00
70435	ELECTRICITY	100,000,000.00	13,730,000.00	100,000,000.00
7045	TRANSPORT	1,389,000,000.00	822,001,733.81	1,494,000,000.00
70451	ROAD TRANSPORT	1,389,000,000.00	822,001,733.81	1,494,000,000.00
705	Environmental Protection	50,000,000.00	47,233,000.00	50,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	47,233,000.00	50,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	50,000,000.00	47,233,000.00	50,000,000.00
706	Housing and Community Amenities	170,000,000.00	29,170,000.00	60,000,000.00
7062	COMMUNITY DEVELOPMENT	20,000,000.00	0.00	10,000,000.00
70621	COMMUNITY DEVELOPMENT	20,000,000.00	0.00	10,000,000.00
7064	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
70641	STREET LIGHTING	150,000,000.00	29,170,000.00	50,000,000.00
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
701	General Public Service	3,000,000.00	0.00	93,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	90,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	90,000,000.00
7013	GENERAL SERVICES	3,000,000.00	0.00	3,000,000.00
70131	GENERAL PERSONNEL SERVICES	3,000,000.00	0.00	3,000,000.00
705	Environmental Protection	74,000,000.00	30,300,000.00	60,500,000.00
7051	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
70511	WASTE MANAGEMENT	20,000,000.00	0.00	10,000,000.00
7053	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
70531	POLLUTION ABATEMENT	40,000,000.00	30,300,000.00	50,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	14,000,000.00	0.00	500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	14,000,000.00	0.00	500,000.00
706	Housing and Community Amenities	1,024,000,000.00	231,389,940.21	824,000,000.00
7062	COMMUNITY DEVELOPMENT	70,000,000.00	23,854,450.00	50,000,000.00
70621	COMMUNITY DEVELOPMENT	70,000,000.00	23,854,450.00	50,000,000.00
7063	WATER SUPPLY	954,000,000.00	207,535,490.21	774,000,000.00
70631	WATER SUPPLY	954,000,000.00	207,535,490.21	774,000,000.00
709	Education	45,000,000.00	9,000,000.00	40,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	45,000,000.00	9,000,000.00	40,000,000.00
70912	PRIMARY EDUCATION	45,000,000.00	9,000,000.00	40,000,000.00

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	12,800,000.00	150,000,000.00
7062	COMMUNITY DEVELOPMENT	80,000,000.00	12,800,000.00	150,000,000.00
70621	COMMUNITY DEVELOPMENT	80,000,000.00	12,800,000.00	150,000,000.00
708	Recreation, Culture and Religion	10,000,000.00	0.00	5,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	0.00	5,000,000.00
709	Education	1,162,000,000.00	876,014,612.44	1,077,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,122,000,000.00	876,014,612.44	1,047,000,000.00
70912	PRIMARY EDUCATION	1,122,000,000.00	876,014,612.44	1,047,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00

051700200100 Education LGEA

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	900,000,000.00	896,480,320.00	920,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	900,000,000.00	896,480,320.00	920,000,000.00
70912	PRIMARY EDUCATION	900,000,000.00	896,480,320.00	920,000,000.00

052100100100 Primary Healthcare Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
707	Health	880,000,000.00	585,308,558.04	896,000,000.00
7074	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00
70741	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00

Dukku Local Government 2026 Approved Budget MDA Revenue by Economic Classification

Dukku Local Government

Total Revenue Summary By Economic Code				
		11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	11,235,580,000.00	7,077,931,131.02	11,470,060,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	9,900,000,000.00	6,969,744,292.00	10,000,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	9,900,000,000.00	6,969,744,292.00	10,000,000,000.00
110101	STATUTORY ALLOCATION	3,200,000,000.00	3,038,093,941.00	3,800,000,000.00
11010101	Statutory Allocation	3,200,000,000.00	3,038,093,941.00	3,800,000,000.00
110102	SHARE OF VAT	3,300,000,000.00	2,829,987,377.00	3,700,000,000.00
11010201	Share of VAT	3,300,000,000.00	2,829,987,377.00	3,700,000,000.00
110103	OTHER FAAC	3,400,000,000.00	1,101,662,974.00	2,500,000,000.00
11010301	Excess Crude /PPT	100,000,000.00	0.00	50,000,000.00
11010303	Budget Augmentation	100,000,000.00	35,308,697.00	100,000,000.00
11010304	Exchange Rate Gain	1,600,000,000.00	99,612,980.00	1,000,000,000.00
11010309	Other Recurrent Receipts	300,000,000.00	258,163,734.00	350,000,000.00
11010318	Signature Bonus	1,300,000,000.00	708,577,563.00	1,000,000,000.00
12	INDEPENDENT REVENUE	30,580,000.00	36,143,700.00	250,060,000.00
1201	TAX REVENUE	100,000.00	0.00	0.00
120103	OTHER TAXES	100,000.00	0.00	0.00
12010303	Live Stock Tax	50,000.00	0.00	0.00
12010304	Other Service Taxes	50,000.00	0.00	0.00
1202	NON-TAX REVENUE	30,480,000.00	36,143,700.00	250,060,000.00
120201	LICENCES - GENERAL	8,500,000.00	5,729,600.00	11,060,000.00
12020111	BAKE HOUSE LICENCE	50,000.00	0.00	50,000.00
12020113	CART LICENCES	10,000.00	0.00	10,000.00
12020115	CATTLE DEALER LICENCES	1,000,000.00	323,870.00	1,000,000.00
12020116	DRIED FISH & MEAT LICENCES	5,000,000.00	4,018,930.00	5,000,000.00
12020119	FISHING PERMITS	2,000.00	0.00	0.00
12020121	HUNTING PERMITS	2,000.00	0.00	0.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	400,000.00	309,000.00	2,000,000.00
12020126	HIRING SERVICES	400,000.00	330,000.00	1,000,000.00
12020137	TRADE PERMIT LICENCES	50,000.00	0.00	0.00
12020138	FORESTRY/TIMBER LICENCE	1,586,000.00	747,800.00	2,000,000.00
120204	FEES - GENERAL	7,580,000.00	6,049,800.00	9,000,000.00
12020404	Trade Union Fees /Trade Test Fees	60,000.00	0.00	0.00
12020417	Contractors Registration Fees	1,000,000.00	93,000.00	1,000,000.00
12020422	Indigene Letter	2,000,000.00	1,382,000.00	3,000,000.00
12020424	Business/Trade Operating Fees	3,000,000.00	4,057,300.00	3,000,000.00

		Dukku Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
12020426	Tender Fees/Bill of Interest/Non-Refundable Tender Fees	300,000.00	193,900.00	0.00
12020441	Birth and Death Registration Fees	300,000.00	0.00	0.00
12020443	Proof/Change of Ownership Certificate Fees	120,000.00	24,000.00	500,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	300,000.00	156,000.00	1,000,000.00
12020494	Produce Buying Fees	500,000.00	143,600.00	500,000.00
120205	FINES - GENERAL	200,000.00	0.00	200,000.00
12020535	Penalties (General)	200,000.00	0.00	200,000.00
120206	SALES - GENERAL	1,500,000.00	0.00	1,000,000.00
12020604	Sales of Stores/Sccraps/Unserviceable Items	300,000.00	0.00	200,000.00
12020609	Sales of Farm Produce	300,000.00	0.00	300,000.00
12020614	Sales of Govt. Buildings	900,000.00	0.00	500,000.00
120207	EARNINGS -GENERAL	8,400,000.00	9,169,970.00	10,000,000.00
12020703	Earnings From Hire of Plants and Equipments	2,700,000.00	1,518,000.00	2,000,000.00
12020704	Earnings From the use of Government Vehicles	200,000.00	123,000.00	500,000.00
12020705	Earnings From The use of Government Halls	500,000.00	422,750.00	500,000.00
12020722	Earnings From Commercial Activities	5,000,000.00	7,106,220.00	7,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	700,000.00	210,000.00	700,000.00
12020801	Rent on Govt. Quaters	200,000.00	0.00	200,000.00
12020803	Rent on Govt.Buildings	500,000.00	210,000.00	500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	3,400,000.00	14,984,330.00	17,900,000.00
12020901	Rent on Government Land	3,000,000.00	14,984,330.00	17,000,000.00
12020904	Rents on Plots and Sites Services Program	200,000.00	0.00	500,000.00
12020906	Rent on Govt. Properties	200,000.00	0.00	400,000.00
120211	INVESTMENT INCOME	200,000.00	0.00	200,000.00
12021102	Dividend Received	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	30,000,000.00	0.00	20,000,000.00
1302	GRANTS	30,000,000.00	0.00	20,000,000.00
130202	FOREIGN GRANTS	30,000,000.00	0.00	20,000,000.00
13020202	CAPITAL FOREIGN GRANTS	30,000,000.00	0.00	20,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,275,000,000.00	72,043,139.02	1,200,000,000.00
1402	OTHER CAPITAL RECEIPTS	275,000,000.00	72,043,139.02	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	275,000,000.00	72,043,139.02	200,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	275,000,000.00	72,043,139.02	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,000,000,000.00	0.00	1,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,000,000,000.00	0.00	1,000,000,000.00

Dukku Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

Dukku Local Government

Total Capital Expenditure					4,350,000,000.00	1,237,296,086.00	5,512,500,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	680,000,000.00	321,859,185.00	1,624,000,000.00
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 4 Motor Vehicles for Chairman, Deputy Chairman, Treasurer and Emir	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520498 - LG Wide	50,000,000.00	0.00	100,000,000.00
	Purchase of 20 Units Motorcycle	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	0.00	0.00	50,000,000.00
	Purchase of 1 Official Utility Vehicle (Hilux)	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	200,000,000.00	181,600,000.00	200,000,000.00
	Purchase of 1 Coaster Bus	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Purchase of furniture for Emirs Chief, and District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	0.00	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	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of 5 Office and Residentail Funiture	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520498 - LG Wide	20,000,000.00	7,850,000.00	20,000,000.00
	Renovation of LG Secretariat and Police Station at Dukku	23030121 - Rehabilitation/Repairs of office Building	70311 - POLICE SERVICES	21520498 - LG Wide	50,000,000.00	0.00	30,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21520498 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for the Construction of Emir and Chief Secretariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520498 - LG Wide	70,000,000.00	65,231,895.00	50,000,000.00
	Renovation of Butake Palace, Dukku	23030101 - Rehabilitation/Repairs of Resdential Building	70821 - CULTURAL SERVICES	21520498 - LG Wide	10,000,000.00	0.00	10,000,000.00

				Dukku Local Government		2026 Approved Budget MDA Capital Expenditure By Projects	
	Renovation of District Head Palaces at 13 District Head Palaces (Appendix 1) & Emir Palace	23030101 - Rehabilitation/Repairs of Resdential Building	70821 - CULTURAL SERVICES	21520498 - LG Wide	130,000,000.00	28,980,000.00	200,000,000.00
	Renovation of LGA Secretariat II Dukku	23030121 - Rehabilitation/Repairs of office Building	71061 - HOUSING	21520498 - LG Wide	50,000,000.00	38,197,290.00	50,000,000.00
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	180,000,000.00	0.00	650,000,000.00
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 Grains Market at Dukku main Market	23020124 - Construction of Markets/Parks	70112 - FINANCIAL AND FISCAL AFFAIRS	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Relocation of Cattle Market, Dukku	23020124 - Construction of Markets/Parks	70112 - FINANCIAL AND FISCAL AFFAIRS	21520498 - LG Wide	80,000,000.00	0.00	50,000,000.00
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520498 - 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	60,000,000.00	0.00	50,000,000.00
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 Market Lockup Shops Joint, Dukku (Appendix 2)	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520498 - LG Wide	60,000,000.00	0.00	50,000,000.00
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	2,320,000,000.00	692,356,980.00	2,210,000,000.00
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
	Rural Electrification and Rehabilitation at Various Communities Viz; (Appendix 9)	23030102 - Rehabilitation/Repairs- Electricity	70435 - ELECTRICITY	21520498 - LG Wide	100,000,000.00	13,730,000.00	100,000,000.00
	Land Compensation, Dukku	23010101 - Purchase/Acquisition of Land	70451 - ROAD TRANSPORT	21520498 - LG Wide	100,000,000.00	13,583,000.00	100,000,000.00
	contribution to joint capital projects roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520498 - LG Wide	600,000,000.00	457,954,444.00	600,000,000.00
	Rehabilitation of Rural and Feeder Roads (Appendix 7)	23030113 - Rehabilitation/Repairs - Roads	70451 - ROAD TRANSPORT	21520498 - LG Wide	300,000,000.00	130,686,536.00	300,000,000.00

				Dukku Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Construction of Bridges, Drainages, and Culverts at various villages viz; (Appendix 8)	23020116 - Construction/ Provision of Water Ways	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520498 - LG Wide	50,000,000.00	47,233,000.00	50,000,000.00
	Purchase of 1 Tipper	23010107 - Purchase of Trucks	70621 - COMMUNITY DEVELOPMENT	21520498 - LG Wide	20,000,000.00	0.00	10,000,000.00
	Solar Street Light (Appendix 5)	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520498 - LG Wide	150,000,000.00	29,170,000.00	50,000,000.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520498 - 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	832,000,000.00	122,316,450.00	643,500,000.00
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 2 Motocycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520498 - LG Wide	3,000,000.00	0.00	3,000,000.00
	Construction of Refuse Dumping Sites	23040106 - Enviromental Sanitation	70511 - WASTE MANAGEMENT	21520498 - LG Wide	20,000,000.00	0.00	10,000,000.00
	Desilting of Drainages	23040105 - Water Pollution Preservation & Controll	70531 - POLLUTION ABATEMENT	21520498 - LG Wide	40,000,000.00	30,300,000.00	50,000,000.00
	Fencing of 3 Cemeties	23020126 - Construction/Provision of Cemeties	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520498 - LG Wide	14,000,000.00	0.00	500,000.00
	Purchase of Booster Equiptments	23010142 - Purchase of General Items	70621 - COMMUNITY DEVELOPMENT	21520498 - LG Wide	70,000,000.00	23,854,450.00	50,000,000.00
	Purchase of Booster Equipment	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	100,000,000.00	962,000.00	50,000,000.00
	Purchase of Hand Pumps Tools	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	10,000,000.00	6,980,000.00	10,000,000.00
	Repairs of 6 Water Tankers and Purchase of 1 Water Tanks	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	80,000,000.00	8,870,000.00	50,000,000.00
	Construction of Hand Dug Wells	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	30,000,000.00	3,500,000.00	20,000,000.00
	Construction of Hand Pump Boreholes (Appendix 10)	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	50,000,000.00	7,750,000.00	30,000,000.00
	Drilling of Motorized Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	90,000,000.00	0.00	50,000,000.00

				Dukku Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Hand Dug Wells at 11 water points (Appendix 4)	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	80,000,000.00	0.00	80,000,000.00
	Construction and Rehabilitation of Borehole at Water Points (Appendix 3)	23030128 - Rehabilitation/Repairs Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	100,000,000.00	15,500,000.00	100,000,000.00
	Earth Dam Deseaiting at Various Communities Viz; (Appendix 6)	23030128 - Rehabilitation/Repairs Water Facilities	70631 - WATER SUPPLY	21520498 - LG Wide	100,000,000.00	15,600,000.00	100,000,000.00
	Purchase of Sanitation Materials	23010142 - Purchase of General Items	70912 - PRIMARY EDUCATION	21520498 - LG Wide	15,000,000.00	9,000,000.00	20,000,000.00
	Construction of Vip Latrines	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520498 - LG Wide	30,000,000.00	0.00	20,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	140,000,000.00	12,800,000.00	205,000,000.00
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
	Youth Development and Empowerment	23010101 - Purchase/Acquisition of Land	70621 - COMMUNITY DEVELOPMENT	21520498 - LG Wide	20,000,000.00	0.00	75,000,000.00
	Empowerment of Women/PWD at 11 wards	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520498 - LG Wide	60,000,000.00	12,800,000.00	75,000,000.00
	Religious Activities	23050101 - Research and Development	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520498 - LG Wide	10,000,000.00	0.00	5,000,000.00
	Reconstruction and Renovation of Primary Schools Classrooms at 4 Schools (Appendix 11)	23030106 - Rehabilitation/Repairs - Public Schools	70912 - PRIMARY EDUCATION	21520498 - 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	21520498 - 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	138,000,000.00	87,963,471.00	110,000,000.00
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
	Contribution for the upgrade of 82 PHC facilities across the State (Appendix 12)	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520498 - LG Wide	88,000,000.00	87,963,471.00	60,000,000.00

			Dukku Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
Upgrading of 9 Health Facilities at Various Communities.	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520498 - LG Wide	50,000,000.00	0.00	50,000,000.00

Dukku Local Government 2026 Approved Budget

Dukku Local Government

Total Basic Education Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Basic Education Expenditure	2,107,000,000.00	1,781,494,932.44	2,037,000,000.00
709	Education	2,107,000,000.00	1,781,494,932.44	2,037,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,067,000,000.00	1,781,494,932.44	2,007,000,000.00
70912	PRIMARY EDUCATION	2,067,000,000.00	1,781,494,932.44	2,007,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	0.00	30,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku Local Government****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)		2,062,000,000.00	1,772,494,932.44	1,997,000,000.00
05	Education	2,062,000,000.00	1,772,494,932.44	1,997,000,000.00
0501	Effective governance of the education system	2,012,000,000.00	1,772,494,932.44	1,927,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	1,099,000,000.00	1,029,675,524.46	1,089,000,000.00
050103	Education sector coordination mechanisms	913,000,000.00	742,819,407.98	838,000,000.00
0505	Adequate infrastructure at all levels	50,000,000.00	0.00	50,000,000.00
050501	Schools' infrastructure construction and rehabilitation	50,000,000.00	0.00	50,000,000.00
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

Dukku Local Government 2026 Approved Budget**Dukku Local Government****Total Primary Health Care by Functional Classification**

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care Expenditure by Function		880,000,000.00	585,308,558.04	896,000,000.00
707	Health	880,000,000.00	585,308,558.04	896,000,000.00
7074	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00
70741	PUBLIC HEALTH SERVICES	880,000,000.00	585,308,558.04	896,000,000.00

Dukku Local Government 2026 Approved Budget**Dukku Local Government****Total Primary Health Care Exp by Programme (Sector, Objective and Programme)**

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		880,000,000.00	585,308,558.04	896,000,000.00
04	Health	880,000,000.00	585,308,558.04	896,000,000.00
0401	Effective governance of the health system	742,000,000.00	497,345,087.04	786,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	411,000,000.00	278,993,717.45	394,000,000.00
040103	Health sector coordination mechanisms	331,000,000.00	218,351,369.59	392,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	138,000,000.00	87,963,471.00	110,000,000.00
040501	Functional health facilities	138,000,000.00	87,963,471.00	110,000,000.00