

Nafada Local Government 2026 Approved Budget Summary

Nafada Local Government

Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Projected Funds Available				
Opening Balance				
Opening Balance		1,209,604,210.00	1,209,604,210.00	1,780,000,000.00
Total:		1,209,604,210.00	1,209,604,210.00	1,780,000,000.00
Recurrent Revenue				
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		11,140,000,000.00	6,421,693,921.06	11,840,000,000.00
12 - INDEPENDENT REVENUE		24,150,000.00	11,080,450.00	222,850,000.00
Total:		11,164,150,000.00	6,432,774,371.06	12,062,850,000.00
Projected Funds Available				
Total:		12,373,754,210.00	7,642,378,581.06	13,842,850,000.00
Expenditure				
Recurrent Expenditure				
21 - PERSONNEL COST		2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent		3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
22 - OTHER RECURRENT COSTS: Debt Service		500,000,000.00	125,747,066.20	150,000,000.00
Total:		6,832,200,000.00	4,304,293,155.69	7,027,420,000.00
Capital Expenditure				
Administrative		1,651,000,000.00	183,267,406.72	2,504,000,000.00
Economic		3,914,500,000.00	842,471,386.17	4,278,000,000.00
Social		432,000,000.00	140,263,417.73	552,000,000.00
Total:		5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
Expenditure				
Total:		12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
Capital Receipts				
Capital Receipts				
Transfer from CRF to CDF		5,541,554,210.00	3,338,085,425.37	6,815,430,000.00

		Nafada Local Government		2026 Approved Budget Summary
Description		Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
13 - AID AND GRANTS		40,000,000.00	0.00	40,000,000.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		700,000,000.00	72,043,139.02	500,000,000.00
Total:		6,281,554,210.00	3,410,128,564.39	7,355,430,000.00
Capital Receipts Total:		6,281,554,210.00	3,410,128,564.39	7,355,430,000.00
Balance				
Closing Balance				
Closing Balance		284,054,210.00	2,244,126,353.77	21,430,000.00
Total:		284,054,210.00	2,244,126,353.77	21,430,000.00
Balance Total:		284,054,210.00	2,244,126,353.77	21,430,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Revenue by MDA (not including Opening Balance)

Admin Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
Total Recurrent Revenue		11,840,000,000.00	222,850,000.00	12,062,850,000.00	40,000,000.00	500,000,000.00	540,000,000.00	12,602,850,000.00
020000000000	Economic	11,840,000,000.00	222,850,000.00	12,062,850,000.00	500,000,000.00	12,062,850,000.00	540,000,000.00	12,602,850,000.00
022000000000	Finance and Supply Department	11,840,000,000.00	222,850,000.00	12,062,850,000.00	500,000,000.00	12,062,850,000.00	540,000,000.00	12,602,850,000.00
022000100100	Finance and Supply Department	11,840,000,000.00	222,850,000.00	12,062,850,000.00	40,000,000.00	500,000,000.00	540,000,000.00	12,602,850,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Expenditure by MDA

Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	3,134,900,000.00	3,892,520,000.00	7,027,420,000.00	7,334,000,000.00	14,361,420,000.00
010000000000	Administrative	447,000,000.00	870,000,000.00	1,317,000,000.00	0.00	3,821,000,000.00
011100000000	Office of the Executive Chairman	128,000,000.00	750,000,000.00	878,000,000.00	0.00	878,000,000.00
011100100100	Office of the Executive Chairman	4,500,000.00	750,000,000.00	754,500,000.00	0.00	754,500,000.00
011100100200	Office of the Vice Chairman	3,500,000.00	0.00	3,500,000.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
011200100100	Legislative Council	32,000,000.00	0.00	32,000,000.00	0.00	32,000,000.00
012500000000	Personnel Management Department	287,000,000.00	120,000,000.00	407,000,000.00	0.00	2,911,000,000.00
012500100100	Personnel Management Department	287,000,000.00	120,000,000.00	407,000,000.00	2,504,000,000.00	2,911,000,000.00
020000000000	Economic	1,079,400,000.00	1,652,020,000.00	2,731,420,000.00	0.00	7,009,420,000.00
021500000000	Agriculture and Natural Resources Department	203,400,000.00	170,000,000.00	373,400,000.00	0.00	1,184,400,000.00
021500100100	Agricultural and Natural Resources Department	203,400,000.00	170,000,000.00	373,400,000.00	811,000,000.00	1,184,400,000.00
022000000000	Finance and Supply Department	643,500,000.00	1,078,020,000.00	1,721,520,000.00	0.00	1,880,520,000.00
022000100100	Finance and Supply Department	643,500,000.00	1,078,020,000.00	1,721,520,000.00	159,000,000.00	1,880,520,000.00
023400000000	Works, Housing and Transport Department	100,500,000.00	199,000,000.00	299,500,000.00	0.00	2,979,500,000.00
023400100100	Works, Housing and Transport Department	100,500,000.00	199,000,000.00	299,500,000.00	2,680,000,000.00	2,979,500,000.00
025200000000	Water Sanitation and Hygeine (WASH) Department	132,000,000.00	205,000,000.00	337,000,000.00	0.00	965,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	132,000,000.00	205,000,000.00	337,000,000.00	628,000,000.00	965,000,000.00
050000000000	Social	1,608,500,000.00	1,370,500,000.00	2,979,000,000.00	0.00	3,531,000,000.00
051700000000	Education and Social Development Department	908,500,000.00	875,000,000.00	1,783,500,000.00	0.00	2,138,500,000.00
051700100100	Education and Social Development Department	208,500,000.00	875,000,000.00	1,083,500,000.00	335,000,000.00	1,418,500,000.00

				Nafada Local Government			2026 Approved Budget - Expenditure by MDA	
Admin Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure		
051700200100	Education LGEA	700,000,000.00	0.00	700,000,000.00	20,000,000.00	720,000,000.00		
052100000000	Primary Healthcare Department	700,000,000.00	495,500,000.00	1,195,500,000.00	0.00	1,392,500,000.00		
052100100100	Primary Healthcare Department	700,000,000.00	495,500,000.00	1,195,500,000.00	197,000,000.00	1,392,500,000.00		

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
	Total Revenue	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
020000000000	Economic	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
022000000000	Finance and Supply Department	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
022000100100	Finance and Supply Department	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Recurrent Revenue		11,164,150,000.00	6,432,774,371.06	12,062,850,000.00
020000000000	Economic	11,164,150,000.00	6,432,774,371.06	12,062,850,000.00
022000000000	Finance and Supply Department	11,164,150,000.00	6,432,774,371.06	12,062,850,000.00
022000100100	Finance and Supply Department	11,164,150,000.00	6,432,774,371.06	12,062,850,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
Total Capital Receipts		740,000,000.00	72,043,139.02	540,000,000.00
020000000000	Economic	740,000,000.00	72,043,139.02	540,000,000.00
022000000000	Finance and Supply Department	740,000,000.00	72,043,139.02	540,000,000.00
022000100100	Finance and Supply Department	740,000,000.00	72,043,139.02	540,000,000.00

Nafada Local Government 2026 Approved Budget

2026 Approved Budget - Revenue by Economic Classification

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,140,000,000.00	6,421,693,921.06	11,840,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,140,000,000.00	6,421,693,921.06	11,840,000,000.00
110101	STATUTORY ALLOCATION	3,500,000,000.00	2,559,090,611.53	3,500,000,000.00
11010101	Statutory Allocation	3,500,000,000.00	2,559,090,611.53	3,500,000,000.00
110102	SHARE OF VAT	4,100,000,000.00	2,767,242,401.44	4,100,000,000.00
11010201	Share of VAT	4,100,000,000.00	2,767,242,401.44	4,100,000,000.00
110103	OTHER FAAC	3,540,000,000.00	1,095,360,908.09	4,240,000,000.00
11010301	Excess Crude /PPT	120,000,000.00	0.00	20,000,000.00
11010303	Budget Augmentation	170,000,000.00	44,856,572.60	170,000,000.00
11010304	Exchange Rate Gain	1,300,000,000.00	152,636,790.20	1,000,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	450,000,000.00	189,289,982.29	450,000,000.00
11010318	Signature Bonus	1,500,000,000.00	708,577,563.00	1,800,000,000.00
12	INDEPENDENT REVENUE	24,150,000.00	11,080,450.00	222,850,000.00
1202	NON-TAX REVENUE	24,150,000.00	11,080,450.00	222,850,000.00
120201	LICENCES - GENERAL	4,470,000.00	774,150.00	4,600,000.00
12020113	CART LICENCES	100,000.00	100,000.00	100,000.00
12020115	CATTLE DEALER LICENCES	50,000.00	65,000.00	70,000.00
12020116	DRIED FISH & MEAT LICENCES	250,000.00	191,000.00	260,000.00
12020118	PET (DOG) LICENCES	50,000.00	0.00	50,000.00
12020119	FISHING PERMITS	100,000.00	28,000.00	100,000.00
12020120	HAWKER'S PERMITS	100,000.00	115,000.00	100,000.00
12020121	HUNTING PERMITS	20,000.00	15,000.00	20,000.00
12020122	PRODUCE BUYING LICENCES	800,000.00	66,500.00	900,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000,000.00	149,500.00	2,000,000.00
12020126	HIRING SERVICES	1,000,000.00	44,150.00	1,000,000.00
120204	FEES - GENERAL	3,330,000.00	1,774,400.00	3,600,000.00
12020418	Marriage/Divorce Fees	200,000.00	70,000.00	200,000.00
12020422	Indigene Letter	1,800,000.00	774,000.00	2,000,000.00
12020424	Business/Trade Operating Fees	180,000.00	235,000.00	200,000.00
12020441	Birth and Death Registration Fees	200,000.00	94,200.00	250,000.00
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	29,200.00	200,000.00
12020447	Timber, Forest and Charcoal Fees	500,000.00	505,000.00	500,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	250,000.00	67,000.00	250,000.00

		Nafada Local Government	2026 Approved Budget - Revenue by Economic Classification	
120206	SALES - GENERAL	5,250,000.00	1,110,000.00	5,500,000.00
12020613	Proceeds From Sales of Scraps	5,250,000.00	1,110,000.00	5,500,000.00
120207	EARNINGS -GENERAL	6,300,000.00	4,119,600.00	3,950,000.00
12020704	Earnings From the use of Government Vehicles	200,000.00	70,000.00	200,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	2,388,900.00	3,500,000.00
12020722	Earnings From Commercial Activities	2,600,000.00	1,660,700.00	250,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,900,000.00	2,262,300.00	2,000,000.00
12020801	Rent on Govt. Quaters	500,000.00	131,000.00	500,000.00
12020807	Rent On Other Government Buildings	1,400,000.00	2,131,300.00	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,900,000.00	1,040,000.00	3,200,000.00
12020901	Rent on Government Land	500,000.00	260,000.00	500,000.00
12020903	Rent & Premiun on the allocation of land	700,000.00	150,000.00	700,000.00
12020904	Rents on Plots and Sites Services Program	1,400,000.00	420,000.00	1,500,000.00
12020905	Lease Rental	300,000.00	210,000.00	500,000.00
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	40,000,000.00	0.00	40,000,000.00
1302	GRANTS	40,000,000.00	0.00	40,000,000.00
130202	FOREIGN GRANTS	40,000,000.00	0.00	40,000,000.00
13020202	CAPITAL FOREIGN GRANTS	40,000,000.00	0.00	40,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	700,000,000.00	72,043,139.02	500,000,000.00
1402	OTHER CAPITAL RECEIPTS	200,000,000.00	72,043,139.02	0.00
140201	OTHER CAPITAL RECEIPTS	200,000,000.00	72,043,139.02	0.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	200,000,000.00	72,043,139.02	0.00
1403	LOANS/ BORROWINGS RECEIPT	500,000,000.00	0.00	500,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	500,000,000.00	0.00	500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	500,000,000.00	0.00	500,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	Jan to Dec. 2025	2026 Approved Budget
Total Capital Receipts				740,000,000.00	72,043,139.02	540,000,000.00
Foreing Grants	022000100100-Finance and Supply Department	13020202-CAPITAL FOREIGN GRANTS	03101-CAPITAL DEVELOPMENT FUND	40,000,000.00	0.00	40,000,000.00
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
Domestic Loans/Borrowing from Financial Institutions	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	500,000,000.00	0.00	500,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Revenue and Expenditure by Fund

Code	Fund	Recurent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expendiiture	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	12,062,850,000.00	540,000,000.00	12,602,850,000.00	3,134,900,000.00	3,742,520,000.00	150,000,000.00	7,334,000,000.00	14,361,420,000.00
01	FEDERATION ACCOUNT	11,840,000,000.00	0.00	11,840,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	11,840,000,000.00	0.00	11,840,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	11,840,000,000.00	0.00	11,840,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	222,850,000.00	0.00	222,850,000.00	3,134,900,000.00	3,742,520,000.00	150,000,000.00	0.00	7,027,420,000.00
02101	MAIN ENVELOP	222,850,000.00	0.00	222,850,000.00	3,134,900,000.00	3,742,520,000.00	150,000,000.00	0.00	7,027,420,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	222,850,000.00	0.00	222,850,000.00	3,134,900,000.00	3,742,520,000.00	150,000,000.00	0.00	7,027,420,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00	7,334,000,000.00	7,334,000,000.00
03101	CDF MAIN	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00	7,334,000,000.00	7,334,000,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	540,000,000.00	540,000,000.00	0.00	0.00	0.00	7,334,000,000.00	7,334,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Total Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
010000000000	Administrative	2,888,000,000.00	1,075,555,401.02	3,821,000,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	878,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	754,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	40,000,000.00	26,313,336.00	32,000,000.00
011200100100	Legislative Council	40,000,000.00	26,313,336.00	32,000,000.00
012500000000	Personnel Management Department	2,728,000,000.00	1,049,242,065.02	2,911,000,000.00
012500100100	Personnel Management Department	2,728,000,000.00	1,049,242,065.02	2,911,000,000.00
020000000000	Economic	6,991,700,000.00	2,442,756,108.41	7,009,420,000.00
021500000000	Agriculture and Natural Resources Department	1,099,700,000.00	742,426,893.18	1,184,400,000.00
021500100100	Agricultural and Natural Resources Department	1,099,700,000.00	742,426,893.18	1,184,400,000.00
022000000000	Finance and Supply Department	1,864,000,000.00	576,164,623.30	1,880,520,000.00
022000100100	Finance and Supply Department	1,864,000,000.00	576,164,623.30	1,880,520,000.00
023400000000	Works, Housing and Transport Department	3,167,000,000.00	912,983,760.59	2,979,500,000.00
023400100100	Works, Housing and Transport Department	3,167,000,000.00	912,983,760.59	2,979,500,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	861,000,000.00	211,180,831.34	965,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	861,000,000.00	211,180,831.34	965,000,000.00
050000000000	Social	2,950,000,000.00	1,951,983,856.88	3,531,000,000.00
051700000000	Education and Social Development Department	1,918,000,000.00	1,302,981,154.75	2,138,500,000.00
051700100100	Education and Social Development Department	1,338,000,000.00	723,958,796.66	1,418,500,000.00
051700200100	Education LGEA	580,000,000.00	579,022,358.09	720,000,000.00
052100000000	Primary Healthcare Department	1,032,000,000.00	649,002,702.13	1,392,500,000.00
052100100100	Primary Healthcare Department	1,032,000,000.00	649,002,702.13	1,392,500,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Personnel Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure		2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
010000000000	Administrative	418,000,000.00	174,980,231.30	447,000,000.00
011100000000	Office of the Executive Chairman	120,000,000.00	0.00	128,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	4,500,000.00
011100100200	Office of the Vice Chairman	0.00	0.00	3,500,000.00
011101400100	GOSTEC	120,000,000.00	0.00	120,000,000.00
011200000000	Legislative Council	40,000,000.00	26,313,336.00	32,000,000.00
011200100100	Legislative Council	40,000,000.00	26,313,336.00	32,000,000.00
012500000000	Personnel Management Department	258,000,000.00	148,666,895.30	287,000,000.00
012500100100	Personnel Management Department	258,000,000.00	148,666,895.30	287,000,000.00
020000000000	Economic	903,600,000.00	496,858,987.39	1,079,400,000.00
021500000000	Agriculture and Natural Resources Department	172,200,000.00	139,170,076.18	203,400,000.00
021500100100	Agricultural and Natural Resources Department	172,200,000.00	139,170,076.18	203,400,000.00
022000000000	Finance and Supply Department	530,300,000.00	218,459,032.45	643,500,000.00
022000100100	Finance and Supply Department	530,300,000.00	218,459,032.45	643,500,000.00
023400000000	Works, Housing and Transport Department	77,100,000.00	67,141,073.42	100,500,000.00
023400100100	Works, Housing and Transport Department	77,100,000.00	67,141,073.42	100,500,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	124,000,000.00	72,088,805.34	132,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	124,000,000.00	72,088,805.34	132,000,000.00
050000000000	Social	1,176,700,000.00	997,373,992.02	1,608,500,000.00
051700000000	Education and Social Development Department	760,000,000.00	691,203,245.59	908,500,000.00
051700100100	Education and Social Development Department	180,000,000.00	112,180,887.50	208,500,000.00
051700200100	Education LGEA	580,000,000.00	579,022,358.09	700,000,000.00
052100000000	Primary Healthcare Department	416,700,000.00	306,170,746.43	700,000,000.00
052100100100	Primary Healthcare Department	416,700,000.00	306,170,746.43	700,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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		3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
010000000000	Administrative	819,000,000.00	717,307,763.00	870,000,000.00
011100000000	Office of the Executive Chairman	0.00	0.00	750,000,000.00
011100100100	Office of the Executive Chairman	0.00	0.00	750,000,000.00
012500000000	Personnel Management Department	819,000,000.00	717,307,763.00	120,000,000.00
012500100100	Personnel Management Department	819,000,000.00	717,307,763.00	120,000,000.00
020000000000	Economic	1,673,600,000.00	977,678,668.65	1,502,020,000.00
021500000000	Agriculture and Natural Resources Department	656,000,000.00	548,858,817.00	170,000,000.00
021500100100	Agricultural and Natural Resources Department	656,000,000.00	548,858,817.00	170,000,000.00
022000000000	Finance and Supply Department	654,700,000.00	228,458,524.65	928,020,000.00
022000100100	Finance and Supply Department	654,700,000.00	228,458,524.65	928,020,000.00
023400000000	Works, Housing and Transport Department	177,900,000.00	118,089,301.00	199,000,000.00
023400100100	Works, Housing and Transport Department	177,900,000.00	118,089,301.00	199,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	185,000,000.00	82,272,026.00	205,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	185,000,000.00	82,272,026.00	205,000,000.00
050000000000	Social	1,341,300,000.00	814,346,447.13	1,370,500,000.00
051700000000	Education and Social Development Department	921,000,000.00	559,477,909.16	875,000,000.00
051700100100	Education and Social Development Department	921,000,000.00	559,477,909.16	875,000,000.00
052100000000	Primary Healthcare Department	420,300,000.00	254,868,537.97	495,500,000.00
052100100100	Primary Healthcare Department	420,300,000.00	254,868,537.97	495,500,000.00

Nafada Local Government 2026 Approved Budget**Nafada 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		500,000,000.00	125,747,066.20	150,000,000.00
020000000000	Economic	500,000,000.00	125,747,066.20	150,000,000.00
022000000000	Finance and Supply Department	500,000,000.00	125,747,066.20	150,000,000.00
022000100100	Finance and Supply Department	500,000,000.00	125,747,066.20	150,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure		5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
010000000000	Administrative	1,651,000,000.00	183,267,406.72	2,504,000,000.00
012500000000	Personnel Management Department	1,651,000,000.00	183,267,406.72	2,504,000,000.00
012500100100	Personnel Management Department	1,651,000,000.00	183,267,406.72	2,504,000,000.00
020000000000	Economic	3,914,500,000.00	842,471,386.17	4,278,000,000.00
021500000000	Agriculture and Natural Resources Department	271,500,000.00	54,398,000.00	811,000,000.00
021500100100	Agricultural and Natural Resources Department	271,500,000.00	54,398,000.00	811,000,000.00
022000000000	Finance and Supply Department	179,000,000.00	3,500,000.00	159,000,000.00
022000100100	Finance and Supply Department	179,000,000.00	3,500,000.00	159,000,000.00
023400000000	Works, Housing and Transport Department	2,912,000,000.00	727,753,386.17	2,680,000,000.00
023400100100	Works, Housing and Transport Department	2,912,000,000.00	727,753,386.17	2,680,000,000.00
025200000000	Water Sanitation and Hygiene (WASH) Department	552,000,000.00	56,820,000.00	628,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	552,000,000.00	56,820,000.00	628,000,000.00
050000000000	Social	432,000,000.00	140,263,417.73	552,000,000.00
051700000000	Education and Social Development Department	237,000,000.00	52,300,000.00	335,000,000.00
051700100100	Education and Social Development Department	237,000,000.00	52,300,000.00	335,000,000.00
051700200100	Education LGEA	0.00	0.00	20,000,000.00
052100000000	Primary Healthcare Department	195,000,000.00	87,963,417.73	197,000,000.00
052100100100	Primary Healthcare Department	195,000,000.00	87,963,417.73	197,000,000.00

Nafada 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	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
21	PERSONNEL COST	2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
2101	SALARY	1,407,500,000.00	1,117,781,737.08	1,611,500,000.00
210101	SALARIES AND WAGES	1,407,500,000.00	1,117,781,737.08	1,611,500,000.00
21010101	Salary	1,222,500,000.00	992,521,247.08	1,422,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	26,313,336.00	39,500,000.00
21010104	Wages - Casual Workers	145,000,000.00	98,947,154.00	150,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	640,800,000.00	396,794,037.31	983,400,000.00
210201	ALLOWANCES	640,800,000.00	396,794,037.31	983,400,000.00
21020102	Shift Allowance	200,000.00	141,434.61	15,000,000.00
21020107	Housing/Rent Allowance	72,500,000.00	53,125,267.44	86,000,000.00
21020108	Transport Allowance	61,700,000.00	42,148,198.11	66,500,000.00
21020109	Utility Allowance	132,000,000.00	89,483,858.05	332,900,000.00
21020110	Meal Subsidy Allowance	28,200,000.00	15,962,800.97	43,000,000.00
21020111	Leave Allowance	63,500,000.00	25,528,726.04	67,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	1,580,455.06	30,500,000.00
21020115	Hazard Allowance	5,600,000.00	2,629,203.60	5,500,000.00
21020117	Other Allowances	197,100,000.00	166,194,093.43	337,000,000.00
2103	SOCIAL BENEFITS	450,000,000.00	154,637,436.32	540,000,000.00
210301	SOCIAL BENEFITS	450,000,000.00	154,637,436.32	540,000,000.00
21030102	Pension CRFC	410,000,000.00	154,637,436.32	500,000,000.00
21030105	Pension Arrears	40,000,000.00	0.00	40,000,000.00
22	OTHER RECURRENT COSTS	4,333,900,000.00	2,635,079,944.98	3,892,520,000.00
2202	OVERHEAD COST	2,471,900,000.00	1,531,201,620.97	2,827,520,000.00
220201	TRAVEL& TRANSPORT - GENERAL	165,000,000.00	91,352,336.00	164,000,000.00
22020101	Local Travel and Transport - Training	94,500,000.00	61,274,155.00	66,500,000.00
22020102	Local Travel and Transport - Others	20,500,000.00	18,078,181.00	67,500,000.00
22020104	International Transport and Travels - Others	50,000,000.00	12,000,000.00	30,000,000.00
220202	UTILITIES - GENERAL	5,400,000.00	1,591,400.00	5,000,000.00
22020201	Electricity Charges	3,000,000.00	1,541,400.00	3,000,000.00
22020205	Water Rates	2,400,000.00	50,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	301,500,000.00	191,195,632.00	302,000,000.00
22020301	Office Stationaries/Computer Consumables	22,000,000.00	20,075,542.00	22,000,000.00
22020305	Printing of Non security Documents	26,000,000.00	800,000.00	22,000,000.00
22020306	Printing of Security Documents	10,000,000.00	3,850,000.00	10,000,000.00
22020307	Drugs & Medical Supplies	145,000,000.00	126,550,000.00	150,000,000.00
22020310	Teaching Aids/Materials Supplies	60,000,000.00	27,360,000.00	60,000,000.00

		Nafada Local Government	2026 Approved Budget - Expenditure by Economic Classification	
22020313	Accessories/Materials/Supplies General	33,000,000.00	12,210,090.00	33,000,000.00
22020314	Printing/Publications General	5,500,000.00	350,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	274,000,000.00	160,868,947.00	333,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	11,000,000.00	1,354,000.00	11,000,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	0.00	1,000,000.00
22020405	Maintenance of Plants and Generators	6,000,000.00	0.00	5,000,000.00
22020406	Other Maintenance Services	98,000,000.00	75,677,290.00	118,000,000.00
22020412	Maintenance of Markets/Public Places	48,000,000.00	13,960,000.00	48,000,000.00
22020413	Minor Road Maintenance	30,000,000.00	19,782,000.00	50,000,000.00
22020414	Maintenance of Office/Residential Buildings	50,000,000.00	30,101,760.00	50,000,000.00
22020415	Maintenance of Boreholes	30,000,000.00	19,993,897.00	50,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	36,111,727.27	50,000,000.00
22020501	Local Training	50,000,000.00	36,111,727.27	50,000,000.00
220206	OTHER SERVICES - GENERAL	736,500,000.00	509,735,253.00	908,000,000.00
22020601	Security Services	450,000,000.00	428,522,008.00	500,000,000.00
22020603	Residential Rent	5,000,000.00	0.00	10,000,000.00
22020605	Cleaning and Fumigation Services	67,000,000.00	18,782,781.00	53,000,000.00
22020614	Other Services General	214,500,000.00	62,430,464.00	345,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	122,300,000.00	10,471,903.72	221,500,000.00
22020701	Financial Consulting	17,000,000.00	4,429,272.72	115,000,000.00
22020707	Agricultural Services	5,000,000.00	5,822,631.00	6,000,000.00
22020799	Other Consultancy Services	100,300,000.00	220,000.00	100,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	1,258,141.00	4,000,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	1,258,141.00	2,000,000.00
22020803	Plant/Generator fuel Cost	4,000,000.00	0.00	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	15,000,000.00	3,848,084.58	15,000,000.00
22020901	Bank Charges (Other Than Interest)	11,000,000.00	3,848,084.58	11,000,000.00
22020904	Other CRF Bank Charges	4,000,000.00	0.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	796,200,000.00	524,768,196.40	825,020,000.00
22021001	Entertainment & Hospitality	105,000,000.00	88,931,657.00	80,000,000.00
22021002	Honourarium & sitting Allowance	131,000,000.00	117,560,494.00	130,000,000.00
22021003	Publicity & Advertisements/Awareness	66,000,000.00	50,129,809.00	65,000,000.00
22021004	Medical Expenses Locally and Internationally	0.00	0.00	50,000,000.00
22021006	Postage & Courier Services	200,000.00	0.00	20,000.00
22021007	Welfare Packages	150,000,000.00	77,569,480.59	170,000,000.00
22021009	Sporting Services	70,000,000.00	59,667,272.72	70,000,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	23,010,909.09	50,000,000.00
22021016	Monitoring & Evaluation	13,000,000.00	9,248,646.00	13,000,000.00
22021023	Contingencies Recurrent	211,000,000.00	98,649,928.00	197,000,000.00

		Nafada Local Government	2026 Approved Budget - Expenditure by Economic Classification		
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,274,000,000.00	941,981,257.81	825,000,000.00	
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,269,000,000.00	941,981,257.81	820,000,000.00	
22040104	Grant To Local Governments Capital	50,000,000.00	14,420,000.00	50,000,000.00	
22040109	Grant to Communities/NGO's/Unions	25,000,000.00	23,190,800.00	20,000,000.00	
22040110	Contribution to Higher Institutions	459,000,000.00	302,940,456.85	300,000,000.00	
22040112	Contribution to Gombe Health Equity Fund	65,000,000.00	64,010,323.97	70,000,000.00	
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,236,998.45	20,000,000.00	
22040116	Contribution to Auditor General to Local Government	50,000,000.00	19,118,251.45	50,000,000.00	
22040117	Contribution to Traditional Councils	20,000,000.00	18,000,000.00	20,000,000.00	
22040118	Contributions for Ministry for LGA Bureau	30,000,000.00	30,064,467.09	40,000,000.00	
22040119	Contribution to Agric Activities	550,000,000.00	461,999,960.00	50,000,000.00	
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00	
220402	FOREIGN GRANTS AND CONTRIBUTIONS	5,000,000.00	0.00	5,000,000.00	
22040202	Grant to other Organisations	5,000,000.00	0.00	5,000,000.00	
2205	SUBSIDIES GENERAL	88,000,000.00	36,150,000.00	90,000,000.00	
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	88,000,000.00	36,150,000.00	90,000,000.00	
22050103	Health Subsidies	38,000,000.00	36,150,000.00	40,000,000.00	
22050104	Education Subsidy	50,000,000.00	0.00	50,000,000.00	
2206	PUBLIC DEBT CHARGES	500,000,000.00	125,747,066.20	150,000,000.00	
220604	DOMESTIC PRINCIPAL	500,000,000.00	125,747,066.20	150,000,000.00	
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	500,000,000.00	125,747,066.20	150,000,000.00	
23	CAPITAL EXPENDITURE	5,997,500,000.00	1,166,002,210.62	7,334,000,000.00	
2301	FIXED ASSETS PURCHASED	654,000,000.00	44,170,000.00	1,668,000,000.00	
230101	PURCHASE OF FIXED ASSETS - GENERAL	654,000,000.00	44,170,000.00	1,668,000,000.00	
23010101	Purchase/Acquisition of Land	20,000,000.00	10,300,000.00	25,000,000.00	
23010104	Purchase of Motor Cycles	13,000,000.00	10,000,000.00	53,000,000.00	
23010105	Purchase of Motor Vehicles	285,000,000.00	0.00	350,000,000.00	
23010108	Purchase of Buses	30,000,000.00	0.00	80,000,000.00	
23010112	Purchase of Office Furniture and Fittings	150,000,000.00	0.00	220,000,000.00	
23010113	Purchase of Computers	3,000,000.00	0.00	3,000,000.00	
23010119	Purchase of Power Generating Set	32,000,000.00	0.00	30,000,000.00	
23010121	Purchase of Residential Furniture	10,000,000.00	0.00	30,000,000.00	
23010124	Purchase of Teaching/Learning EquipmentS	22,000,000.00	0.00	20,000,000.00	
23010127	Purchase Agricultural Equipment	48,000,000.00	14,890,000.00	48,000,000.00	
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00	
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	480,000.00	10,000,000.00	
23010142	Purchase of General Items	31,000,000.00	8,500,000.00	35,000,000.00	
2302	CONSTRUCTION / PROVISION	4,778,000,000.00	1,015,257,010.62	4,455,000,000.00	
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,778,000,000.00	1,015,257,010.62	4,455,000,000.00	
23020101	Construction/Provision of office Buildings	1,040,000,000.00	152,601,388.92	800,000,000.00	

		Nafada Local Government	2026 Approved Budget - Expenditure by Economic Classification	
23020102	Construction/Provision of Residential Buildings	30,000,000.00	17,925,750.00	30,000,000.00
23020103	Construction/Provision of Electricity	60,000,000.00	0.00	50,000,000.00
23020104	Construction/Provision of Housing	1,170,000,000.00	20,666,017.80	1,310,000,000.00
23020105	Construction/Provision of Water Facilities	350,000,000.00	0.00	410,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	183,000,000.00	87,963,417.73	185,000,000.00
23020107	Construction/Provision of Public Schools	100,000,000.00	18,980,000.00	120,000,000.00
23020113	Construction/Provision of Agricultural Facilities	155,000,000.00	24,824,000.00	180,000,000.00
23020114	Construction/Provision of Roads	740,000,000.00	0.00	600,000,000.00
23020116	Construction/ Provision of Water Ways	30,000,000.00	0.00	30,000,000.00
23020118	Construction/ Provision of Infrastruture	30,000,000.00	11,100,000.00	20,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	750,000,000.00	681,196,436.17	600,000,000.00
23020124	Construction of Markets/Parks	130,000,000.00	0.00	110,000,000.00
23020126	Construction/Provision of Cemetries	10,000,000.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	77,000,000.00	15,245,432.00	127,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	77,000,000.00	15,245,432.00	127,000,000.00
23030102	Rehabilitation/Repairs- Electricity	20,000,000.00	8,271,200.00	50,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	20,000,000.00	0.00	30,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	12,000,000.00	0.00	12,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	25,000,000.00	6,974,232.00	35,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	281,000,000.00	38,920,000.00	307,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	281,000,000.00	38,920,000.00	307,000,000.00
23040102	Erosion & Flood Control	220,000,000.00	10,060,000.00	240,000,000.00
23040103	Wild life Conservation	2,000,000.00	0.00	2,000,000.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	0.00	5,000,000.00
23040105	Water Pollution Preservation & Conttrol	15,000,000.00	8,960,000.00	20,000,000.00
23040106	Enviromental Sanitation	40,000,000.00	19,900,000.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	207,500,000.00	52,409,768.00	777,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	207,500,000.00	52,409,768.00	777,000,000.00
23050101	Research and Development	10,000,000.00	3,500,000.00	10,000,000.00
23050102	Computer Software Acquisition	25,000,000.00	0.00	45,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	9,400,000.00	75,000,000.00
23050111	Agricultural Inputs	41,500,000.00	7,709,768.00	541,000,000.00
23050113	Investment	71,000,000.00	31,800,000.00	106,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Total Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
701	General Public Service	3,785,000,000.00	1,367,499,959.51	3,910,520,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	810,000,000.00	292,280,120.78	1,979,520,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	85,000,000.00	0.00	908,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	725,000,000.00	292,280,120.78	1,071,520,000.00
7013	GENERAL SERVICES	2,454,000,000.00	945,972,772.53	1,760,000,000.00
70131	GENERAL PERSONNEL SERVICES	2,323,000,000.00	945,972,772.53	1,635,000,000.00
70133	OTHER GENERAL SERVICES	131,000,000.00	0.00	125,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	2,516,700,000.00	946,228,467.60	2,513,900,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	150,000,000.00	10,300,000.00	130,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	150,000,000.00	10,300,000.00	130,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,099,700,000.00	742,426,893.18	1,184,400,000.00
70421	AGRICULTURE	1,099,700,000.00	742,426,893.18	1,184,400,000.00
7043	FUEL AND ENERGY	112,000,000.00	8,271,200.00	130,000,000.00
70435	ELECTRICITY	112,000,000.00	8,271,200.00	130,000,000.00
7045	TRANSPORT	1,155,000,000.00	185,230,374.42	1,069,500,000.00
70451	ROAD TRANSPORT	1,155,000,000.00	185,230,374.42	1,069,500,000.00
705	Environmental Protection	254,000,000.00	19,960,000.00	270,000,000.00
7051	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	249,000,000.00	19,960,000.00	265,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	249,000,000.00	19,960,000.00	265,000,000.00
706	Housing and Community Amenities	1,594,000,000.00	899,497,267.51	1,592,000,000.00
7062	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
70621	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
7063	WATER SUPPLY	714,000,000.00	172,300,831.34	812,000,000.00
70631	WATER SUPPLY	714,000,000.00	172,300,831.34	812,000,000.00

		Nafada Local Government	2026 Approved Budget - Total Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
7064	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00
70641	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00
707	Health	1,032,000,000.00	649,002,702.13	1,392,500,000.00
7074	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00
70741	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00
708	Recreation, Culture and Religion	330,000,000.00	135,882,628.49	360,000,000.00
7082	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00
70821	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	6,300,000.00	60,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	6,300,000.00	60,000,000.00
709	Education	1,828,000,000.00	1,279,661,154.75	1,968,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,766,000,000.00	1,266,661,154.75	1,908,500,000.00
70912	PRIMARY EDUCATION	1,766,000,000.00	1,266,661,154.75	1,908,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
710	Social Protection	1,490,000,000.00	172,563,186.32	1,590,000,000.00
7102	OLD AGE	460,000,000.00	154,637,436.32	500,000,000.00
71021	OLD AGE	460,000,000.00	154,637,436.32	500,000,000.00
7106	HOUSING	1,030,000,000.00	17,925,750.00	1,090,000,000.00
71061	HOUSING	1,030,000,000.00	17,925,750.00	1,090,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Personnel Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Personnel Expenditure	2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
701	General Public Service	418,300,000.00	238,801,827.43	470,500,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	120,300,000.00	63,821,596.13	151,500,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	8,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	120,300,000.00	63,821,596.13	143,500,000.00
7013	GENERAL SERVICES	298,000,000.00	174,980,231.30	319,000,000.00
70131	GENERAL PERSONNEL SERVICES	298,000,000.00	174,980,231.30	319,000,000.00
704	Economic Affairs	369,300,000.00	206,311,149.60	423,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	172,200,000.00	139,170,076.18	203,400,000.00
70421	AGRICULTURE	172,200,000.00	139,170,076.18	203,400,000.00
7045	TRANSPORT	197,100,000.00	67,141,073.42	220,500,000.00
70451	ROAD TRANSPORT	197,100,000.00	67,141,073.42	220,500,000.00
706	Housing and Community Amenities	124,000,000.00	72,088,805.34	132,000,000.00
7063	WATER SUPPLY	124,000,000.00	72,088,805.34	132,000,000.00
70631	WATER SUPPLY	124,000,000.00	72,088,805.34	132,000,000.00
707	Health	416,700,000.00	306,170,746.43	700,000,000.00
7074	PUBLIC HEALTH SERVICES	416,700,000.00	306,170,746.43	700,000,000.00
70741	PUBLIC HEALTH SERVICES	416,700,000.00	306,170,746.43	700,000,000.00
709	Education	760,000,000.00	691,203,245.59	908,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	720,000,000.00	678,203,245.59	868,500,000.00
70912	PRIMARY EDUCATION	720,000,000.00	678,203,245.59	868,500,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
710	Social Protection	410,000,000.00	154,637,436.32	500,000,000.00
7102	OLD AGE	410,000,000.00	154,637,436.32	500,000,000.00
71021	OLD AGE	410,000,000.00	154,637,436.32	500,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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		3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
701	General Public Service	1,423,700,000.00	945,766,287.65	1,798,020,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	604,700,000.00	228,458,524.65	1,678,020,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	750,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	604,700,000.00	228,458,524.65	928,020,000.00
7013	GENERAL SERVICES	819,000,000.00	717,307,763.00	120,000,000.00
70131	GENERAL PERSONNEL SERVICES	819,000,000.00	717,307,763.00	120,000,000.00
704	Economic Affairs	833,900,000.00	666,948,118.00	369,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	656,000,000.00	548,858,817.00	170,000,000.00
70421	AGRICULTURE	656,000,000.00	548,858,817.00	170,000,000.00
7045	TRANSPORT	177,900,000.00	118,089,301.00	199,000,000.00
70451	ROAD TRANSPORT	177,900,000.00	118,089,301.00	199,000,000.00
706	Housing and Community Amenities	185,000,000.00	82,272,026.00	205,000,000.00
7063	WATER SUPPLY	185,000,000.00	82,272,026.00	205,000,000.00
70631	WATER SUPPLY	185,000,000.00	82,272,026.00	205,000,000.00
707	Health	420,300,000.00	254,868,537.97	495,500,000.00
7074	PUBLIC HEALTH SERVICES	420,300,000.00	254,868,537.97	495,500,000.00
70741	PUBLIC HEALTH SERVICES	420,300,000.00	254,868,537.97	495,500,000.00
709	Education	921,000,000.00	559,477,909.16	875,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	921,000,000.00	559,477,909.16	875,000,000.00
70912	PRIMARY EDUCATION	921,000,000.00	559,477,909.16	875,000,000.00
710	Social Protection	50,000,000.00	0.00	0.00
7102	OLD AGE	50,000,000.00	0.00	0.00
71021	OLD AGE	50,000,000.00	0.00	0.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Debt Service Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	500,000,000.00	125,747,066.20	150,000,000.00
701	General Public Service	500,000,000.00	125,747,066.20	150,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Capital Expenditure by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
701	General Public Service	1,443,000,000.00	57,184,778.23	1,492,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	85,000,000.00	0.00	150,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	85,000,000.00	0.00	150,000,000.00
7013	GENERAL SERVICES	1,337,000,000.00	53,684,778.23	1,321,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,206,000,000.00	53,684,778.23	1,196,000,000.00
70133	OTHER GENERAL SERVICES	131,000,000.00	0.00	125,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
704	Economic Affairs	1,313,500,000.00	72,969,200.00	1,721,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	150,000,000.00	10,300,000.00	130,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	150,000,000.00	10,300,000.00	130,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	271,500,000.00	54,398,000.00	811,000,000.00
70421	AGRICULTURE	271,500,000.00	54,398,000.00	811,000,000.00
7043	FUEL AND ENERGY	112,000,000.00	8,271,200.00	130,000,000.00
70435	ELECTRICITY	112,000,000.00	8,271,200.00	130,000,000.00
7045	TRANSPORT	780,000,000.00	0.00	650,000,000.00
70451	ROAD TRANSPORT	780,000,000.00	0.00	650,000,000.00
705	Environmental Protection	254,000,000.00	19,960,000.00	270,000,000.00
7051	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	249,000,000.00	19,960,000.00	265,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	249,000,000.00	19,960,000.00	265,000,000.00
706	Housing and Community Amenities	1,285,000,000.00	745,136,436.17	1,255,000,000.00
7062	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
70621	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
7063	WATER SUPPLY	405,000,000.00	17,940,000.00	475,000,000.00
70631	WATER SUPPLY	405,000,000.00	17,940,000.00	475,000,000.00
7064	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00
70641	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00

		Nafada Local Government	2026 Approved Budget - Capital Expenditure by Functional Classification	
Code	Function	Revised 2025	2025 Perform Jan to Dec.	2025 Approved Budget
707	Health	195,000,000.00	87,963,417.73	197,000,000.00
7074	PUBLIC HEALTH SERVICES	195,000,000.00	87,963,417.73	197,000,000.00
70741	PUBLIC HEALTH SERVICES	195,000,000.00	87,963,417.73	197,000,000.00
708	Recreation, Culture and Religion	330,000,000.00	135,882,628.49	360,000,000.00
7082	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00
70821	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	6,300,000.00	60,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	70,000,000.00	6,300,000.00	60,000,000.00
709	Education	147,000,000.00	28,980,000.00	185,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	125,000,000.00	28,980,000.00	165,000,000.00
70912	PRIMARY EDUCATION	125,000,000.00	28,980,000.00	165,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
710	Social Protection	1,030,000,000.00	17,925,750.00	1,090,000,000.00
7106	HOUSING	1,030,000,000.00	17,925,750.00	1,090,000,000.00
71061	HOUSING	1,030,000,000.00	17,925,750.00	1,090,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Total Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Expenditure	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
2152	GOMBE CENTRAL	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
215209	NAFADA	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
21520998	LG Wide	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Personnel Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Personnel Expenditure By Location		2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
2152	GOMBE CENTRAL	2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
215209	NAFADA	2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
21520998	LG Wide	2,498,300,000.00	1,669,213,210.71	3,134,900,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Other Non-Debt Recurrent Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Other Non Debt Expenditure	3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
2152	GOMBE CENTRAL	3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
215209	NAFADA	3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
21520998	LG Wide	3,833,900,000.00	2,509,332,878.78	3,742,520,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Debt Service Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
	Total Debt Service Expenditure	500,000,000.00	125,747,066.20	150,000,000.00
2152	GOMBE CENTRAL	500,000,000.00	125,747,066.20	150,000,000.00
215209	NAFADA	500,000,000.00	125,747,066.20	150,000,000.00
21520998	LG Wide	500,000,000.00	125,747,066.20	150,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Capital Expenditure by Location

Code	Location	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Cpaital Expenditure By Location		5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
2152	GOMBE CENTRAL	5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
215209	NAFADA	5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
21520998	LG Wide	5,997,500,000.00	1,166,002,210.62	7,334,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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)		12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
01	Agriculture	1,099,700,000.00	742,426,893.18	1,184,400,000.00
0101	Effective governance of the Agriculture Sector	930,200,000.00	703,308,893.18	475,400,000.00
010102	Agriculture sector coordination mechanisms	930,200,000.00	703,308,893.18	475,400,000.00
0102	Development of the livestock value chain	50,000,000.00	29,764,232.00	60,000,000.00
010202	Meat processing and marketing	25,000,000.00	6,974,232.00	35,000,000.00
010205	Animal health and livestock diseases management	15,000,000.00	14,890,000.00	15,000,000.00
010206	Livestock feeds development	10,000,000.00	7,900,000.00	10,000,000.00
0103	Enhancement of food production and productivity	73,000,000.00	6,526,109.00	598,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	40,000,000.00	1,644,000.00	40,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	33,000,000.00	4,882,109.00	558,000,000.00
0104	Reduction of post-harvest losses	3,000,000.00	0.00	3,000,000.00
010401	Modern technology for post-harvest storage and value addition	3,000,000.00	0.00	3,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	30,000,000.00	0.00	30,000,000.00
010504	Marine industrial fishing	30,000,000.00	0.00	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	13,500,000.00	2,827,659.00	13,000,000.00
010601	Forest regeneration and conservation	13,500,000.00	2,827,659.00	13,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	0.00	0.00	5,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	0.00	0.00	5,000,000.00
02	Societal Re-orientation	330,000,000.00	135,882,628.49	480,000,000.00
0210	Societal Re-orientation - General	330,000,000.00	135,882,628.49	480,000,000.00
021001	Societal Re-orientation - General	330,000,000.00	135,882,628.49	480,000,000.00
03	Poverty Alleviation	20,000,000.00	18,300,000.00	60,000,000.00
0310	Poverty Alleviation - General	20,000,000.00	18,300,000.00	60,000,000.00
031001	Poverty Alleviation - General	20,000,000.00	18,300,000.00	60,000,000.00
04	Health	1,120,000,000.00	687,882,702.13	1,480,500,000.00
0401	Effective governance of the health system	840,000,000.00	561,039,284.40	1,198,500,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	416,700,000.00	306,170,746.43	700,000,000.00
040103	Health sector coordination mechanisms	423,300,000.00	254,868,537.97	498,500,000.00
0402	Community engagement and participation in health	75,000,000.00	38,880,000.00	75,000,000.00
040201	Community interventions	75,000,000.00	38,880,000.00	75,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	195,000,000.00	87,963,417.73	197,000,000.00
040501	Functional health facilities	195,000,000.00	87,963,417.73	197,000,000.00

		Nafada 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
0410	Health Sector Expenditures Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00
041001	Health Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00
05	Education	1,768,000,000.00	1,250,681,154.75	1,908,500,000.00
0501	Effective governance of the education system	1,681,000,000.00	1,250,681,154.75	1,783,500,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	760,000,000.00	691,203,245.59	908,500,000.00
050103	Education sector coordination mechanisms	921,000,000.00	559,477,909.16	875,000,000.00
0504	Improved quality of teaching and learning outcomes	22,000,000.00	0.00	20,000,000.00
050402	Instructional and learning materials	22,000,000.00	0.00	20,000,000.00
0505	Adequate infrastructure at all levels	65,000,000.00	0.00	85,000,000.00
050501	Schools' infrastructure construction and rehabilitation	65,000,000.00	0.00	85,000,000.00
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	180,000,000.00	28,225,750.00	160,000,000.00
0610	Housing and Urban Development - General	180,000,000.00	28,225,750.00	160,000,000.00
061001	Housing and Urban Development - General	180,000,000.00	28,225,750.00	160,000,000.00
07	Gender	70,000,000.00	14,200,000.00	85,000,000.00
0710	Gender - General	70,000,000.00	14,200,000.00	85,000,000.00
071001	Gender - General	70,000,000.00	14,200,000.00	85,000,000.00
08	Youth	40,000,000.00	13,500,000.00	75,000,000.00
0810	Youth - General	40,000,000.00	13,500,000.00	75,000,000.00
081001	Youth - General	40,000,000.00	13,500,000.00	75,000,000.00
09	Environmental Improvement	4,000,000.00	0.00	5,000,000.00
0910	Environmental Improvement - General	4,000,000.00	0.00	5,000,000.00
091001	Environmental Improvement - General	4,000,000.00	0.00	5,000,000.00
10	Water Resources and Rural Development	719,000,000.00	163,340,831.34	822,000,000.00
1010	Water Resources and Rural Deve - General	719,000,000.00	163,340,831.34	822,000,000.00
101001	Water Resources and Rural Deve - General	719,000,000.00	163,340,831.34	822,000,000.00
11	Information Communication and Technology	38,000,000.00	3,500,000.00	38,000,000.00
1110	Information Communication and Technology - General	38,000,000.00	3,500,000.00	38,000,000.00
111001	Information Communication and Technology - General	38,000,000.00	3,500,000.00	38,000,000.00
12	Growing the Private Sector	10,000,000.00	0.00	10,000,000.00
1210	Growing the Private Sector - General	10,000,000.00	0.00	10,000,000.00
121001	Growing the Private Sector - General	10,000,000.00	0.00	10,000,000.00
13	Reform of Government and Governance	5,194,000,000.00	1,518,637,395.83	6,023,520,000.00
1310	Reform of Government and Governance - General	5,194,000,000.00	1,518,637,395.83	6,023,520,000.00
131001	Reform of Government and Governance - General	5,194,000,000.00	1,518,637,395.83	6,023,520,000.00

		Nafada 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
14	Power		862,000,000.00	689,467,636.17	730,000,000.00
1410	Power - General		862,000,000.00	689,467,636.17	730,000,000.00
141001	Power - General		862,000,000.00	689,467,636.17	730,000,000.00
16	Water		260,000,000.00	19,020,000.00	280,000,000.00
1610	Water Ways - General		260,000,000.00	19,020,000.00	280,000,000.00
161001	Water Ways - General		260,000,000.00	19,020,000.00	280,000,000.00
17	Road		1,115,000,000.00	185,230,374.42	1,019,500,000.00
1710	Road - General		1,115,000,000.00	185,230,374.42	1,019,500,000.00
171001	Road - General		1,115,000,000.00	185,230,374.42	1,019,500,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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)		2,498,300,000.00	1,669,213,210.71	3,134,900,000.00
01	Agriculture	172,200,000.00	139,170,076.18	203,400,000.00
0101	Effective governance of the Agriculture Sector	172,200,000.00	139,170,076.18	203,400,000.00
010102	Agriculture sector coordination mechanisms	172,200,000.00	139,170,076.18	203,400,000.00
04	Health	416,700,000.00	306,170,746.43	700,000,000.00
0401	Effective governance of the health system	416,700,000.00	306,170,746.43	700,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	416,700,000.00	306,170,746.43	700,000,000.00
05	Education	760,000,000.00	691,203,245.59	908,500,000.00
0501	Effective governance of the education system	760,000,000.00	691,203,245.59	908,500,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	760,000,000.00	691,203,245.59	908,500,000.00
10	Water Resources and Rural Development	124,000,000.00	72,088,805.34	132,000,000.00
1010	Water Resources and Rural Deve - General	124,000,000.00	72,088,805.34	132,000,000.00
101001	Water Resources and Rural Deve - General	124,000,000.00	72,088,805.34	132,000,000.00
13	Reform of Government and Governance	828,300,000.00	393,439,263.75	970,500,000.00
1310	Reform of Government and Governance - General	828,300,000.00	393,439,263.75	970,500,000.00
131001	Reform of Government and Governance - General	828,300,000.00	393,439,263.75	970,500,000.00
17	Road	197,100,000.00	67,141,073.42	220,500,000.00
1710	Road - General	197,100,000.00	67,141,073.42	220,500,000.00
171001	Road - General	197,100,000.00	67,141,073.42	220,500,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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)		3,833,900,000.00	2,509,332,878.78	3,742,520,000.00
01	Agriculture	656,000,000.00	548,858,817.00	170,000,000.00
0101	Effective governance of the Agriculture Sector	656,000,000.00	548,858,817.00	170,000,000.00
010102	Agriculture sector coordination mechanisms	656,000,000.00	548,858,817.00	170,000,000.00
04	Health	420,300,000.00	254,868,537.97	495,500,000.00
0401	Effective governance of the health system	420,300,000.00	254,868,537.97	495,500,000.00
040103	Health sector coordination mechanisms	420,300,000.00	254,868,537.97	495,500,000.00
05	Education	921,000,000.00	559,477,909.16	875,000,000.00
0501	Effective governance of the education system	921,000,000.00	559,477,909.16	875,000,000.00
050103	Education sector coordination mechanisms	921,000,000.00	559,477,909.16	875,000,000.00
10	Water Resources and Rural Development	185,000,000.00	82,272,026.00	205,000,000.00
1010	Water Resources and Rural Deve - General	185,000,000.00	82,272,026.00	205,000,000.00
101001	Water Resources and Rural Deve - General	185,000,000.00	82,272,026.00	205,000,000.00
13	Reform of Government and Governance	1,473,700,000.00	945,766,287.65	1,798,020,000.00
1310	Reform of Government and Governance - General	1,473,700,000.00	945,766,287.65	1,798,020,000.00
131001	Reform of Government and Governance - General	1,473,700,000.00	945,766,287.65	1,798,020,000.00
17	Road	177,900,000.00	118,089,301.00	199,000,000.00
1710	Road - General	177,900,000.00	118,089,301.00	199,000,000.00
171001	Road - General	177,900,000.00	118,089,301.00	199,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Debt Service by Programme (Sector, Objectives)		500,000,000.00	125,747,066.20	150,000,000.00
13	Reform of Government and Governance	500,000,000.00	125,747,066.20	150,000,000.00
1310	Reform of Government and Governance - General	500,000,000.00	125,747,066.20	150,000,000.00
131001	Reform of Government and Governance - General	500,000,000.00	125,747,066.20	150,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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)		5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
01	Agriculture	271,500,000.00	54,398,000.00	811,000,000.00
0101	Effective governance of the Agriculture Sector	102,000,000.00	15,280,000.00	102,000,000.00
010102	Agriculture sector coordination mechanisms	102,000,000.00	15,280,000.00	102,000,000.00
0102	Development of the livestock value chain	50,000,000.00	29,764,232.00	60,000,000.00
010202	Meat processing and marketing	25,000,000.00	6,974,232.00	35,000,000.00
010205	Animal health and livestock diseases management	15,000,000.00	14,890,000.00	15,000,000.00
010206	Livestock feeds development	10,000,000.00	7,900,000.00	10,000,000.00
0103	Enhancement of food production and productivity	73,000,000.00	6,526,109.00	598,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	40,000,000.00	1,644,000.00	40,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	33,000,000.00	4,882,109.00	558,000,000.00
0104	Reduction of post-harvest losses	3,000,000.00	0.00	3,000,000.00
010401	Modern technology for post-harvest storage and value addition	3,000,000.00	0.00	3,000,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	30,000,000.00	0.00	30,000,000.00
010504	Marine industrial fishing	30,000,000.00	0.00	30,000,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	13,500,000.00	2,827,659.00	13,000,000.00
010601	Forest regeneration and conservation	13,500,000.00	2,827,659.00	13,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	0.00	0.00	5,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	0.00	0.00	5,000,000.00
02	Societal Re-orientation	330,000,000.00	135,882,628.49	480,000,000.00
0210	Societal Re-orientation - General	330,000,000.00	135,882,628.49	480,000,000.00
021001	Societal Re-orientation - General	330,000,000.00	135,882,628.49	480,000,000.00
03	Poverty Alleviation	20,000,000.00	18,300,000.00	60,000,000.00
0310	Poverty Alleviation - General	20,000,000.00	18,300,000.00	60,000,000.00
031001	Poverty Alleviation - General	20,000,000.00	18,300,000.00	60,000,000.00
04	Health	283,000,000.00	126,843,417.73	285,000,000.00
0401	Effective governance of the health system	3,000,000.00	0.00	3,000,000.00
040103	Health sector coordination mechanisms	3,000,000.00	0.00	3,000,000.00
0402	Community engagement and participation in health	75,000,000.00	38,880,000.00	75,000,000.00
040201	Community interventions	75,000,000.00	38,880,000.00	75,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	195,000,000.00	87,963,417.73	197,000,000.00
040501	Functional health facilities	195,000,000.00	87,963,417.73	197,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00
041001	Health Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00

		Nafada Local Government	2026 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)		
Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget	
05	Education	87,000,000.00	0.00	125,000,000.00	
0504	Improved quality of teaching and learning outcomes	22,000,000.00	0.00	20,000,000.00	
050402	Instructional and learning materials	22,000,000.00	0.00	20,000,000.00	
0505	Adequate infrastructure at all levels	65,000,000.00	0.00	85,000,000.00	
050501	Schools' infrastructure construction and rehabilitation	65,000,000.00	0.00	85,000,000.00	
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	180,000,000.00	28,225,750.00	160,000,000.00	
0610	Housing and Urban Development - General	180,000,000.00	28,225,750.00	160,000,000.00	
061001	Housing and Urban Development - General	180,000,000.00	28,225,750.00	160,000,000.00	
07	Gender	70,000,000.00	14,200,000.00	85,000,000.00	
0710	Gender - General	70,000,000.00	14,200,000.00	85,000,000.00	
071001	Gender - General	70,000,000.00	14,200,000.00	85,000,000.00	
08	Youth	40,000,000.00	13,500,000.00	75,000,000.00	
0810	Youth - General	40,000,000.00	13,500,000.00	75,000,000.00	
081001	Youth - General	40,000,000.00	13,500,000.00	75,000,000.00	
09	Environmental Improvement	4,000,000.00	0.00	5,000,000.00	
0910	Environmental Improvement - General	4,000,000.00	0.00	5,000,000.00	
091001	Environmental Improvement - General	4,000,000.00	0.00	5,000,000.00	
10	Water Resources and Rural Development	410,000,000.00	8,980,000.00	485,000,000.00	
1010	Water Resources and Rural Deve - General	410,000,000.00	8,980,000.00	485,000,000.00	
101001	Water Resources and Rural Deve - General	410,000,000.00	8,980,000.00	485,000,000.00	
11	Information Communication and Technology	38,000,000.00	3,500,000.00	38,000,000.00	
1110	Information Communication and Technology - General	38,000,000.00	3,500,000.00	38,000,000.00	
111001	Information Communication and Technology - General	38,000,000.00	3,500,000.00	38,000,000.00	
12	Growing the Private Sector	10,000,000.00	0.00	10,000,000.00	
1210	Growing the Private Sector - General	10,000,000.00	0.00	10,000,000.00	
121001	Growing the Private Sector - General	10,000,000.00	0.00	10,000,000.00	
13	Reform of Government and Governance	2,392,000,000.00	53,684,778.23	3,105,000,000.00	
1310	Reform of Government and Governance - General	2,392,000,000.00	53,684,778.23	3,105,000,000.00	
131001	Reform of Government and Governance - General	2,392,000,000.00	53,684,778.23	3,105,000,000.00	
14	Power	862,000,000.00	689,467,636.17	730,000,000.00	
1410	Power - General	862,000,000.00	689,467,636.17	730,000,000.00	
141001	Power - General	862,000,000.00	689,467,636.17	730,000,000.00	
16	Water	260,000,000.00	19,020,000.00	280,000,000.00	
1610	Water Ways - General	260,000,000.00	19,020,000.00	280,000,000.00	
161001	Water Ways - General	260,000,000.00	19,020,000.00	280,000,000.00	

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
17	Road	740,000,000.00	0.00	600,000,000.00
1710	Road - General	740,000,000.00	0.00	600,000,000.00
171001	Road - General	740,000,000.00	0.00	600,000,000.00

Nafada Local Government 2026 Approved Budget - Capital Expenditure by Project

Nafada Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Total Capital Expenditure				5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Purchase of 20 Units Motorcycles	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520998 - LG Wide	10,000,000.00	10,000,000.00	50,000,000.00
Purchase of 2 motor vehicles for LCDA	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520998 - LG Wide	200,000,000.00	0.00	200,000,000.00
Purchase of Motor Vehicle for Chairman, Secretary, Emir	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520998 - LG Wide	85,000,000.00	0.00	150,000,000.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520998 - LG Wide	30,000,000.00	0.00	80,000,000.00
Purchase of furniture for Emirs and Chief, District Heaad Palaces	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520998 - LG Wide	0.00	0.00	100,000,000.00
Purchase of furniture for temporary secretariat of LCDA	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Purchase of Office Furniture for office Secretariat	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520998 - LG Wide	100,000,000.00	0.00	70,000,000.00
Purchase of Residential Furniture	012500100100 - Personnel Management Department	23010121 - Purchase of Residential Furniture	21520998 - LG Wide	10,000,000.00	0.00	30,000,000.00
Purchase of Security Equipment	012500100100 - Personnel Management Department	23010128 - Purchase of Security Equipment	21520998 - LG Wide	0.00	0.00	764,000,000.00

			Nafada 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 TV Plasma and accessories	012500100100 - Personnel Management Department	23010142 - Purchase of General Items	21520998 - LG Wide	6,000,000.00	0.00	10,000,000.00
Construction of LG Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520998 - LG Wide	900,000,000.00	43,684,778.23	700,000,000.00
Contribution for Construction of Emir and Chief sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520998 - LG Wide	140,000,000.00	108,916,610.69	100,000,000.00
Construction and Repairs of District Head Palaces	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	100,000,000.00	20,666,017.80	100,000,000.00
Renovation of Emir's Palace	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	20,000,000.00	0.00	100,000,000.00
Abattoir at Barwo Nasarawo	021500100100 - Agricultural and Natural Resources Department	23010101 - Purchase/Acquisition of Land	21520998 - LG Wide	0.00	0.00	5,000,000.00
Purchase of 8 Canoe at six wards	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
Purchase of Veterinary Drugs and Equipment	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520998 - LG Wide	15,000,000.00	14,890,000.00	15,000,000.00
Repairs of Tractor	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00
Agric Empowerment	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520998 - LG Wide	100,000,000.00	15,280,000.00	100,000,000.00
Construction of Agric Fertilizer Store	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520998 - LG Wide	5,000,000.00	0.00	30,000,000.00
Irrigation Farming at four wards	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520998 - LG Wide	40,000,000.00	1,644,000.00	40,000,000.00

			Nafada 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
Maintenance of Farmland Grazing Reserve	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520998 - LG Wide	10,000,000.00	7,900,000.00	10,000,000.00
Repairs/Construction of Abattoir at Nafada, Barwo Wunde ward	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21520998 - LG Wide	25,000,000.00	6,974,232.00	35,000,000.00
Wild Life Conservation	021500100100 - Agricultural and Natural Resources Department	23040103 - Wild life Conservation	21520998 - LG Wide	2,000,000.00	0.00	2,000,000.00
Purchase of Agric Chemical	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520998 - LG Wide	28,000,000.00	4,882,109.00	28,000,000.00
Purchase of Fertilizer and subsidy	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520998 - LG Wide	0.00	0.00	500,000,000.00
Raising of Seedlings and Tree Planting	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520998 - LG Wide	13,500,000.00	2,827,659.00	13,000,000.00
Purchase of Computers and Accessories	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00
Completion of Township Market at Nafada Town	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520998 - LG Wide	50,000,000.00	0.00	30,000,000.00
Construction of lock up shops at Barwo Nasarawo Market	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00
Construction of Market Lockup Shops Stall	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Construction of Motor Parks and Office	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Research and Development	022000100100 - Finance and Supply Department	23050101 - Research and Development	21520998 - LG Wide	10,000,000.00	3,500,000.00	10,000,000.00
Computer Software Acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Nafada Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
			Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Local Government Investment Property Development Company	022000100100 - Finance and Supply Department	23050113 - Investment	21520998 - LG Wide	1,000,000.00	0.00	1,000,000.00
Re-Capitalization of Bubayero Microfinance	022000100100 - Finance and Supply Department	23050113 - Investment	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Land Acquisition	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520998 - LG Wide	20,000,000.00	10,300,000.00	20,000,000.00
Purchase of and Installation of Transformer @Birin Fulani West	023400100100 - Works, Housing and Transport Department	23010119 - Purchase of Power Generating Set	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00
Purchase of Electric Generator	023400100100 - Works, Housing and Transport Department	23010119 - Purchase of Power Generating Set	21520998 - LG Wide	12,000,000.00	0.00	10,000,000.00
Construction Quarter Housing @Barwo Winde Town	023400100100 - Works, Housing and Transport Department	23020102 - Construction/Provision of Residential Buildings	21520998 - LG Wide	30,000,000.00	17,925,750.00	30,000,000.00
electrification @ Duduwe	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
Electrifications Projects Appendix 7	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520998 - LG Wide	30,000,000.00	0.00	20,000,000.00
Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
Construction of place of worship	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Renovation of village Head Barwo Wunde	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	0.00	0.00	20,000,000.00
Construction of Earth Dam at Njalkam	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00

			Nafada 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		
Completion of Road from Biri to Boggo Jawule	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00		
Construction of Feeder Road at Barwo Sabon Gari-Gashinge	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Construction of Feeder Road at Gudukku-Nafada	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	100,000,000.00	0.00	10,000,000.00		
Construction of Feeder Road at Kafiyel, Sudingo, Gurajawa	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00		
Construction of Road at Jigawa Linkina-Dendele	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	250,000,000.00	0.00	200,000,000.00		
Construction of Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Federal Road at Wure Linkina-Nafada	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Feeder Road at Birnin Bolewa-Munda Bajoga	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00		
Construction of drainage and Culverts at Dudume (Dallati Area)	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00		
Construction of Drainages and Culverts	023400100100 - Works, Housing and Transport Department	23020116 - Construction/ Provision of Water Ways	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00		
Solar Street Light/Maintenance	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lghts	21520998 - LG Wide	750,000,000.00	681,196,436.17	600,000,000.00		
Maintenance of Electricity/Purchase of Transformer and Equipment	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs-Electricity	21520998 - LG Wide	20,000,000.00	8,271,200.00	50,000,000.00		

Project Description	Administrative Code and Description	Economic Code and Description	Nafada 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 Drainage/ Culverts @Wuro Bogga	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00
Control of Gully Erosion @Birin Fulani West and East	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00
Erosion and Flood Control	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	30,000,000.00	10,060,000.00	30,000,000.00
Erosion Control @Birmin Bolewa town	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00
Erosion Control @Unguwan Madaki	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	40,000,000.00	0.00	40,000,000.00
Gully Erosion Control @Barwo Nasarawo Market	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Gully Erosion, Water Erosion @North Part of Barwo Winde	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	60,000,000.00	0.00	50,000,000.00
Purchase of 9 Motorcycles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010104 - Purchase of Motor Cycles	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00
Water Reticulation	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21520998 - LG Wide	10,000,000.00	480,000.00	10,000,000.00
Purchase of Hand pump Tools	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520998 - LG Wide	15,000,000.00	8,500,000.00	15,000,000.00
Purchase of Sanitation Working Materials	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00

			Nafada Local Government			
			2026 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
Construction & Repairs of Open Well	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	0.00	0.00	50,000,000.00
Construction of Earth Dam and water Pump	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
Drilling of Borehole Solar @Kafiyel, Sudingo, Gurajawa	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00
Drilling of Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	30,000,000.00	0.00	40,000,000.00
Drilling of Hand Pump Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Drilling of Hand Pumps and Solar Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	70,000,000.00	0.00	70,000,000.00
Drilling of Motarized Borehole @Gudukku Town	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Drilling of Motorized and Solar Borehole @Takai, Kiyayo town	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
Drilling of Motorized Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00

			Nafada 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
Drilling of Solar Borehole @Unguwan Chiroma Quarters	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00
Portable Drinking Water @Gadari Shole-Goi-Goi	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Sinking of Contrete Open Well	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520998 - LG Wide	5,000,000.00	0.00	5,000,000.00
Construction of VIP Latrine	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020107 - Construction/Provision of Public Schools	21520998 - LG Wide	30,000,000.00	18,980,000.00	30,000,000.00
Construction of VIP Toilet and Sanitation @Barwo Nasarawo market	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020107 - Construction/Provision of Public Schools	21520998 - LG Wide	5,000,000.00	0.00	5,000,000.00
Constr/Provision Of Cemetry Wall	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020126 - Construction/Provision of Cemeteries	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Rehabilitation of General Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030104 - Rehabilitation/Repairs - Water Facilities	21520998 - LG Wide	20,000,000.00	0.00	30,000,000.00
Preservation of Flooding, Control in Various Communities	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040102 - Erosion & Flood Control	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
Industrial Pollution Preservation and Control	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040104 - Industrial Pollution Preservation & Control	21520998 - LG Wide	4,000,000.00	0.00	5,000,000.00

			Nafada 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
Desilting of Drainages	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21520998 - LG Wide	10,000,000.00	8,960,000.00	10,000,000.00
Water Pollution Preservation and Control	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21520998 - LG Wide	5,000,000.00	0.00	10,000,000.00
Construction of Refuse Dumping Sites	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520998 - LG Wide	20,000,000.00	9,900,000.00	20,000,000.00
Construction of Vip Latrine	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520998 - LG Wide	20,000,000.00	10,000,000.00	20,000,000.00
Purchase of Instructional Materials	051700100100 - Education and Social Development Department	23010124 - Purchase of Teaching/Learning EquipmentS	21520998 - LG Wide	22,000,000.00	0.00	20,000,000.00
Construction of Orphanage Home at Nafada	051700100100 - Education and Social Development Department	23020104 - Construction/Provision of Housing	21520998 - LG Wide	0.00	0.00	40,000,000.00
Fencing of Nafada West Primary School @ Unguwan Galadiman Nafada	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21520998 - LG Wide	30,000,000.00	0.00	50,000,000.00
Fencing of Primary School @Biri East primary school	051700100100 - Education and Social Development Department	23020107 - Construction/Provision of Public Schools	21520998 - LG Wide	35,000,000.00	0.00	35,000,000.00
Construction of Women Devtelopment Centre	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520998 - LG Wide	10,000,000.00	4,800,000.00	10,000,000.00
Rehabilitation of Places of Workshop	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520998 - LG Wide	20,000,000.00	6,300,000.00	10,000,000.00
Empowerment for women and people with dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520998 - LG Wide	60,000,000.00	9,400,000.00	75,000,000.00

			Nafada 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
Poverty Alleviation	051700100100 - Education and Social Development Department	23050113 - Investment	21520998 - LG Wide	20,000,000.00	18,300,000.00	20,000,000.00
Youth Development and Empowerment	051700100100 - Education and Social Development Department	23050113 - Investment	21520998 - LG Wide	40,000,000.00	13,500,000.00	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	21520998 - LG Wide	0.00	0.00	20,000,000.00
Construction of Health Centre @Zadawa Alhaji Isa town	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
Construction/Provision of Health Centres and Maternity	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520998 - LG Wide	40,000,000.00	0.00	40,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520998 - LG Wide	88,000,000.00	87,963,417.73	90,000,000.00
Fencing of Maternity Clinic @Mada Village	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00
Improved Healthcare Service @Gudukku town	052100100100 - Primary Healthcare Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
Rehabilitation of General Hospital Quarters	052100100100 - Primary Healthcare Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21520998 - LG Wide	12,000,000.00	0.00	12,000,000.00

Nafada Local Government 2026 Approved Budget MDA Expenditure by Economic Classification

Nafada Local Government

Total Expenditure By Economic Code	12,829,700,000.00	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
------------------------------------	-------------------	-------------------	------------------	-------------------

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	754,500,000.00
21	PERSONNEL COST	0.00	0.00	4,500,000.00
2101	SALARY	0.00	0.00	4,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	4,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	4,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	500,000.00
210201	ALLOWANCES	0.00	0.00	500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	500,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	750,000,000.00
2202	OVERHEAD COST	0.00	0.00	750,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	70,000,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	50,000,000.00
22020104	International Transport and Travels - Others	0.00	0.00	20,000,000.00
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	460,000,000.00
22020601	Security Services	0.00	0.00	450,000,000.00
22020614	Other Services General	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	210,000,000.00
22021001	Entertainment & Hospitality	0.00	0.00	70,000,000.00
22021002	Honourarium & sitting Allowance	0.00	0.00	120,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22021023	Contingencies Recurrent	0.00	0.00	20,000,000.00
011100100200 Office of the Vice Chairman				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	0.00	0.00	3,500,000.00
21	PERSONNEL COST	0.00	0.00	3,500,000.00
2101	SALARY	0.00	0.00	3,500,000.00
210101	SALARIES AND WAGES	0.00	0.00	3,500,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	0.00	0.00	3,500,000.00
011101400100 GOSTEC				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	120,000,000.00	0.00	120,000,000.00
21	PERSONNEL COST	120,000,000.00	0.00	120,000,000.00
2101	SALARY	120,000,000.00	0.00	120,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	0.00	120,000,000.00
21010101	Salary	120,000,000.00	0.00	120,000,000.00
011200100100 Legislative Council				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	40,000,000.00	26,313,336.00	32,000,000.00
21	PERSONNEL COST	40,000,000.00	26,313,336.00	32,000,000.00
2101	SALARY	40,000,000.00	26,313,336.00	32,000,000.00
210101	SALARIES AND WAGES	40,000,000.00	26,313,336.00	32,000,000.00
21010103	Consolidated Revenue Fund Charges - Salaries	40,000,000.00	26,313,336.00	32,000,000.00

012500100100 Personnel Management Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	2,728,000,000.00	1,049,242,065.02	2,911,000,000.00
21	PERSONNEL COST	258,000,000.00	148,666,895.30	287,000,000.00
2101	SALARY	105,000,000.00	90,324,451.74	160,000,000.00
210101	SALARIES AND WAGES	105,000,000.00	90,324,451.74	160,000,000.00
21010101	Salary	65,000,000.00	60,093,997.74	120,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	30,230,454.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	153,000,000.00	58,342,443.56	127,000,000.00
210201	ALLOWANCES	153,000,000.00	58,342,443.56	127,000,000.00
21020107	Housing/Rent Allowance	14,000,000.00	12,201,048.75	14,000,000.00
21020108	Transport Allowance	6,000,000.00	4,984,903.34	5,000,000.00
21020109	Utility Allowance	6,000,000.00	6,116,184.44	6,000,000.00
21020110	Meal Subsidy Allowance	5,000,000.00	3,681,205.16	5,000,000.00
21020111	Leave Allowance	7,000,000.00	5,627,002.21	7,000,000.00
21020113	Personal Assistance Allowance	80,000,000.00	1,580,455.06	30,000,000.00
21020117	Other Allowances	35,000,000.00	24,151,644.60	60,000,000.00
22	OTHER RECURRENT COSTS	819,000,000.00	717,307,763.00	120,000,000.00
2202	OVERHEAD COST	814,000,000.00	717,307,763.00	115,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	105,000,000.00	65,133,604.00	30,000,000.00
22020101	Local Travel and Transport - Training	40,000,000.00	39,005,423.00	10,000,000.00
22020102	Local Travel and Transport - Others	15,000,000.00	14,128,181.00	10,000,000.00
22020104	International Transport and Travels - Others	50,000,000.00	12,000,000.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	455,000,000.00	428,522,008.00	60,000,000.00
22020601	Security Services	450,000,000.00	428,522,008.00	50,000,000.00
22020603	Residential Rent	5,000,000.00	0.00	10,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220210	MISCELLANEOUS EXPENSES GENERAL	254,000,000.00	223,652,151.00	25,000,000.00
22021001	Entertainment & Hospitality	105,000,000.00	88,931,657.00	10,000,000.00
22021002	Honourarium & sitting Allowance	131,000,000.00	117,560,494.00	10,000,000.00
22021023	Contingencies Recurrent	18,000,000.00	17,160,000.00	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00	0.00	5,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	5,000,000.00	0.00	5,000,000.00
22040202	Grant to other Organisations	5,000,000.00	0.00	5,000,000.00
23	CAPITAL EXPENDITURE	1,651,000,000.00	183,267,406.72	2,504,000,000.00
2301	FIXED ASSETS PURCHASED	491,000,000.00	10,000,000.00	1,504,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	491,000,000.00	10,000,000.00	1,504,000,000.00
23010104	Purchase of Motor Cycles	10,000,000.00	10,000,000.00	50,000,000.00
23010105	Purchase of Motor Vehicles	285,000,000.00	0.00	350,000,000.00
23010108	Purchase of Buses	30,000,000.00	0.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	150,000,000.00	0.00	220,000,000.00
23010121	Purchase of Residential Furniture	10,000,000.00	0.00	30,000,000.00
23010128	Purchase of Security Equipment	0.00	0.00	764,000,000.00
23010142	Purchase of General Items	6,000,000.00	0.00	10,000,000.00
2302	CONSTRUCTION / PROVISION	1,160,000,000.00	173,267,406.72	1,000,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,160,000,000.00	173,267,406.72	1,000,000,000.00
23020101	Construction/Provision of office Buildings	1,040,000,000.00	152,601,388.92	800,000,000.00
23020104	Construction/Provision of Housing	120,000,000.00	20,666,017.80	200,000,000.00

021500100100 Agricultural and Natural Resources Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,099,700,000.00	742,426,893.18	1,184,400,000.00
21	PERSONNEL COST	172,200,000.00	139,170,076.18	203,400,000.00
2101	SALARY	116,000,000.00	102,169,603.90	130,000,000.00
210101	SALARIES AND WAGES	116,000,000.00	102,169,603.90	130,000,000.00
21010101	Salary	116,000,000.00	102,169,603.90	130,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,200,000.00	37,000,472.28	73,400,000.00
210201	ALLOWANCES	56,200,000.00	37,000,472.28	73,400,000.00
21020108	Transport Allowance	2,500,000.00	1,376,871.40	2,500,000.00
21020109	Utility Allowance	2,000,000.00	1,289,296.80	1,400,000.00
21020110	Meal Subsidy Allowance	1,200,000.00	1,061,456.00	1,500,000.00
21020111	Leave Allowance	2,500,000.00	1,455,870.21	6,000,000.00
21020117	Other Allowances	48,000,000.00	31,816,977.87	62,000,000.00
22	OTHER RECURRENT COSTS	656,000,000.00	548,858,817.00	170,000,000.00
2202	OVERHEAD COST	106,000,000.00	86,858,857.00	120,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	3,000,000.00	3,150,000.00	5,000,000.00
22020102	Local Travel and Transport - Others	3,000,000.00	3,150,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	45,000,000.00	37,080,000.00	50,000,000.00
22020307	Drugs & Medical Supplies	45,000,000.00	37,080,000.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	3,000,000.00	2,339,807.00	3,000,000.00
22020605	Cleaning and Fumigation Services	3,000,000.00	2,339,807.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00	5,822,631.00	6,000,000.00
22020707	Agricultural Services	5,000,000.00	5,822,631.00	6,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000.00	38,466,419.00	56,000,000.00
22021023	Contingencies Recurrent	50,000,000.00	38,466,419.00	56,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
2204	GRANTS AND CONTRIBUTIONS GENERAL	550,000,000.00	461,999,960.00	50,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	550,000,000.00	461,999,960.00	50,000,000.00
22040119	Contribution to Agric Activities	550,000,000.00	461,999,960.00	50,000,000.00
23	CAPITAL EXPENDITURE	271,500,000.00	54,398,000.00	811,000,000.00
2301	FIXED ASSETS PURCHASED	48,000,000.00	14,890,000.00	53,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	48,000,000.00	14,890,000.00	53,000,000.00
23010101	Purchase/Acquisition of Land	0.00	0.00	5,000,000.00
23010127	Purchase Agricultural Equipment	48,000,000.00	14,890,000.00	48,000,000.00
2302	CONSTRUCTION / PROVISION	155,000,000.00	24,824,000.00	180,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	155,000,000.00	24,824,000.00	180,000,000.00
23020113	Construction/Provision of Agricultural Facilities	155,000,000.00	24,824,000.00	180,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	6,974,232.00	35,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	6,974,232.00	35,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	25,000,000.00	6,974,232.00	35,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,000,000.00	0.00	2,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000.00	0.00	2,000,000.00
23040103	Wild life Conservation	2,000,000.00	0.00	2,000,000.00
2305	OTHER CAPITAL PROJECTS	41,500,000.00	7,709,768.00	541,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	41,500,000.00	7,709,768.00	541,000,000.00
23050111	Agricultural Inputs	41,500,000.00	7,709,768.00	541,000,000.00

022000100100 Finance and Supply Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,864,000,000.00	576,164,623.30	1,880,520,000.00
21	PERSONNEL COST	530,300,000.00	218,459,032.45	643,500,000.00
2101	SALARY	42,000,000.00	32,733,076.98	42,000,000.00
210101	SALARIES AND WAGES	42,000,000.00	32,733,076.98	42,000,000.00
21010101	Salary	42,000,000.00	32,733,076.98	42,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,300,000.00	31,088,519.15	61,500,000.00
210201	ALLOWANCES	38,300,000.00	31,088,519.15	61,500,000.00
21020107	Housing/Rent Allowance	5,600,000.00	3,442,157.96	7,000,000.00
21020108	Transport Allowance	3,000,000.00	2,765,706.36	4,000,000.00
21020109	Utility Allowance	2,800,000.00	2,206,319.56	3,500,000.00
21020110	Meal Subsidy Allowance	2,900,000.00	1,968,302.20	2,000,000.00
21020111	Leave Allowance	4,000,000.00	3,108,556.27	5,000,000.00
21020117	Other Allowances	20,000,000.00	17,597,476.80	40,000,000.00
2103	SOCIAL BENEFITS	450,000,000.00	154,637,436.32	540,000,000.00
210301	SOCIAL BENEFITS	450,000,000.00	154,637,436.32	540,000,000.00
21030102	Pension CRFC	410,000,000.00	154,637,436.32	500,000,000.00
21030105	Pension Arrears	40,000,000.00	0.00	40,000,000.00
22	OTHER RECURRENT COSTS	1,154,700,000.00	354,205,590.85	1,078,020,000.00
2202	OVERHEAD COST	484,700,000.00	138,618,807.66	548,020,000.00
220201	TRAVEL& TRANSPORT - GENERAL	25,000,000.00	11,076,080.00	25,000,000.00
22020101	Local Travel and Transport - Training	25,000,000.00	11,076,080.00	25,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	61,500,000.00	25,075,542.00	57,000,000.00
22020301	Office Stationaries/Computer Consumables	22,000,000.00	20,075,542.00	22,000,000.00
22020305	Printing of Non security Documents	24,000,000.00	800,000.00	20,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22020306	Printing of Security Documents	10,000,000.00	3,850,000.00	10,000,000.00
22020314	Printing/Publications General	5,500,000.00	350,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	48,000,000.00	13,960,000.00	48,000,000.00
22020412	Maintenance of Markets/Public Places	48,000,000.00	13,960,000.00	48,000,000.00
220205	TRAINING - GENERAL	50,000,000.00	36,111,727.27	50,000,000.00
22020501	Local Training	50,000,000.00	36,111,727.27	50,000,000.00
220206	OTHER SERVICES - GENERAL	45,000,000.00	17,047,192.00	45,000,000.00
22020614	Other Services General	45,000,000.00	17,047,192.00	45,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	117,000,000.00	4,429,272.72	215,000,000.00
22020701	Financial Consulting	17,000,000.00	4,429,272.72	115,000,000.00
22020799	Other Consultancy Services	100,000,000.00	0.00	100,000,000.00
220209	FINANCIAL CHARGES - GENERAL	15,000,000.00	3,848,084.58	15,000,000.00
22020901	Bank Charges (Other Than Interest)	11,000,000.00	3,848,084.58	11,000,000.00
22020904	Other CRF Bank Charges	4,000,000.00	0.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	123,200,000.00	27,070,909.09	93,020,000.00
22021006	Postage & Courier Services	200,000.00	0.00	20,000.00
22021014	Annual Budget Expenses and Administration	50,000,000.00	23,010,909.09	50,000,000.00
22021016	Monitoring & Evaluation	3,000,000.00	1,800,000.00	3,000,000.00
22021023	Contingencies Recurrent	70,000,000.00	2,260,000.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	170,000,000.00	89,839,716.99	380,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	170,000,000.00	89,839,716.99	380,000,000.00
22040104	Grant To Local Governments Capital	50,000,000.00	14,420,000.00	50,000,000.00
22040114	Contribution to Local Governmnet Service Commission	20,000,000.00	8,236,998.45	20,000,000.00
22040116	Contribution to Auditor General to Local Government	50,000,000.00	19,118,251.45	50,000,000.00
22040117	Contribution to Traditional Councils	20,000,000.00	18,000,000.00	20,000,000.00
22040118	Contributions for Ministry for LGA Bureau	30,000,000.00	30,064,467.09	40,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
22040122	Contribution to Election Logistics	0.00	0.00	200,000,000.00
2206	PUBLIC DEBT CHARGES	500,000,000.00	125,747,066.20	150,000,000.00
220604	DOMESTIC PRINCIPAL	500,000,000.00	125,747,066.20	150,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	500,000,000.00	125,747,066.20	150,000,000.00
23	CAPITAL EXPENDITURE	179,000,000.00	3,500,000.00	159,000,000.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	0.00	3,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000.00	0.00	3,000,000.00
23010113	Purchase of Computers	3,000,000.00	0.00	3,000,000.00
2302	CONSTRUCTION / PROVISION	130,000,000.00	0.00	110,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	130,000,000.00	0.00	110,000,000.00
23020124	Construction of Markets/Parks	130,000,000.00	0.00	110,000,000.00
2305	OTHER CAPITAL PROJECTS	46,000,000.00	3,500,000.00	46,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	46,000,000.00	3,500,000.00	46,000,000.00
23050101	Research and Development	10,000,000.00	3,500,000.00	10,000,000.00
23050102	Computer Software Acquisition	25,000,000.00	0.00	25,000,000.00
23050113	Investment	11,000,000.00	0.00	11,000,000.00

023400100100 Works, Housing and Transport Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	3,167,000,000.00	912,983,760.59	2,979,500,000.00
21	PERSONNEL COST	77,100,000.00	67,141,073.42	100,500,000.00
2101	SALARY	38,500,000.00	29,577,946.49	40,000,000.00
210101	SALARIES AND WAGES	38,500,000.00	29,577,946.49	40,000,000.00
21010101	Salary	38,500,000.00	29,577,946.49	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	38,600,000.00	37,563,126.93	60,500,000.00
210201	ALLOWANCES	38,600,000.00	37,563,126.93	60,500,000.00
21020107	Housing/Rent Allowance	4,800,000.00	3,861,767.55	6,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020108	Transport Allowance	4,000,000.00	2,902,886.34	4,000,000.00
21020109	Utility Allowance	3,000,000.00	2,066,283.15	3,000,000.00
21020110	Meal Subsidy Allowance	2,800,000.00	2,107,527.59	3,500,000.00
21020111	Leave Allowance	3,900,000.00	2,881,076.75	4,000,000.00
21020117	Other Allowances	20,100,000.00	23,743,585.55	40,000,000.00
22	OTHER RECURRENT COSTS	177,900,000.00	118,089,301.00	199,000,000.00
2202	OVERHEAD COST	177,900,000.00	118,089,301.00	199,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,500,000.00	1,360,000.00	3,000,000.00
22020101	Local Travel and Transport - Training	1,500,000.00	1,360,000.00	3,000,000.00
220202	UTILITIES - GENERAL	5,400,000.00	1,591,400.00	5,000,000.00
22020201	Electricity Charges	3,000,000.00	1,541,400.00	3,000,000.00
22020205	Water Rates	2,400,000.00	50,000.00	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	138,000,000.00	90,451,760.00	157,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	11,000,000.00	1,354,000.00	11,000,000.00
22020402	Maintenance of Office Furniture	1,000,000.00	0.00	1,000,000.00
22020405	Maintenance of Plants and Generators	6,000,000.00	0.00	5,000,000.00
22020406	Other Maintenance Services	40,000,000.00	39,214,000.00	40,000,000.00
22020413	Minor Road Maintenance	30,000,000.00	19,782,000.00	50,000,000.00
22020414	Maintenance of Office/Residential Buildings	50,000,000.00	30,101,760.00	50,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	1,258,141.00	4,000,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	1,258,141.00	2,000,000.00
22020803	Plant/Generator fuel Cost	4,000,000.00	0.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	27,000,000.00	23,428,000.00	30,000,000.00
22021023	Contingencies Recurrent	27,000,000.00	23,428,000.00	30,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	2,912,000,000.00	727,753,386.17	2,680,000,000.00
2301	FIXED ASSETS PURCHASED	52,000,000.00	10,300,000.00	50,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	52,000,000.00	10,300,000.00	50,000,000.00
23010101	Purchase/Acquisition of Land	20,000,000.00	10,300,000.00	20,000,000.00
23010119	Purchase of Power Generating Set	32,000,000.00	0.00	30,000,000.00
2302	CONSTRUCTION / PROVISION	2,670,000,000.00	699,122,186.17	2,390,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,670,000,000.00	699,122,186.17	2,390,000,000.00
23020102	Construction/Provision of Resdential Buildings	30,000,000.00	17,925,750.00	30,000,000.00
23020103	Construction/Provision of Electricity	60,000,000.00	0.00	50,000,000.00
23020104	Construction/Provision of Housing	1,050,000,000.00	0.00	1,070,000,000.00
23020105	Construction/Provision of Water Facilities	10,000,000.00	0.00	10,000,000.00
23020114	Construction/Provision of Roads	740,000,000.00	0.00	600,000,000.00
23020116	Construction/ Provision of Water Ways	30,000,000.00	0.00	30,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	750,000,000.00	681,196,436.17	600,000,000.00
2303	REHABILITATION / REPAIRS	20,000,000.00	8,271,200.00	50,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00	8,271,200.00	50,000,000.00
23030102	Rehabilitation/Repairs- Electricity	20,000,000.00	8,271,200.00	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	170,000,000.00	10,060,000.00	190,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	170,000,000.00	10,060,000.00	190,000,000.00
23040102	Erosion & Flood Control	170,000,000.00	10,060,000.00	190,000,000.00

025210400100 Water Sanitation and Hygeine (WASH) Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	861,000,000.00	211,180,831.34	965,000,000.00
21	PERSONNEL COST	124,000,000.00	72,088,805.34	132,000,000.00
2101	SALARY	50,000,000.00	24,805,247.12	60,000,000.00
210101	SALARIES AND WAGES	50,000,000.00	24,805,247.12	60,000,000.00
21010101	Salary	50,000,000.00	24,805,247.12	60,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	74,000,000.00	47,283,558.22	72,000,000.00
210201	ALLOWANCES	74,000,000.00	47,283,558.22	72,000,000.00
21020107	Housing/Rent Allowance	10,000,000.00	6,150,047.86	10,000,000.00
21020108	Transport Allowance	15,000,000.00	8,997,137.97	15,000,000.00
21020109	Utility Allowance	18,000,000.00	12,613,823.19	15,000,000.00
21020110	Meal Subsidy Allowance	7,000,000.00	3,678,122.94	7,000,000.00
21020111	Leave Allowance	10,000,000.00	7,448,016.72	10,000,000.00
21020115	Hazard Allowance	5,000,000.00	2,164,203.60	5,000,000.00
21020117	Other Allowances	9,000,000.00	6,232,205.94	10,000,000.00
22	OTHER RECURRENT COSTS	185,000,000.00	82,272,026.00	205,000,000.00
2202	OVERHEAD COST	185,000,000.00	82,272,026.00	205,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	5,000,000.00	1,100,000.00	5,000,000.00
22020101	Local Travel and Transport - Training	2,500,000.00	300,000.00	2,500,000.00
22020102	Local Travel and Transport - Others	2,500,000.00	800,000.00	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	3,500,000.00	10,000,000.00
22020313	Accessories/Materials/Supplies General	10,000,000.00	3,500,000.00	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	70,000,000.00	45,243,897.00	100,000,000.00
22020406	Other Maintenance Services	40,000,000.00	25,250,000.00	50,000,000.00
22020415	Maintenance of Boreholes	30,000,000.00	19,993,897.00	50,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220206	OTHER SERVICES - GENERAL	60,000,000.00	17,073,974.00	50,000,000.00
22020605	Cleaning and Fumigation Services	30,000,000.00	7,182,974.00	20,000,000.00
22020614	Other Services General	30,000,000.00	9,891,000.00	30,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	15,354,155.00	40,000,000.00
22021016	Monitoring & Evaluation	10,000,000.00	7,448,646.00	10,000,000.00
22021023	Contingencies Recurrent	30,000,000.00	7,905,509.00	30,000,000.00
23	CAPITAL EXPENDITURE	552,000,000.00	56,820,000.00	628,000,000.00
2301	FIXED ASSETS PURCHASED	38,000,000.00	8,980,000.00	38,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	38,000,000.00	8,980,000.00	38,000,000.00
23010104	Purchase of Motor Cycles	3,000,000.00	0.00	3,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	480,000.00	10,000,000.00
23010142	Purchase of General Items	25,000,000.00	8,500,000.00	25,000,000.00
2302	CONSTRUCTION / PROVISION	385,000,000.00	18,980,000.00	445,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	385,000,000.00	18,980,000.00	445,000,000.00
23020105	Construction/Provision of Water Facilities	340,000,000.00	0.00	400,000,000.00
23020107	Construction/Provision of Public Schools	35,000,000.00	18,980,000.00	35,000,000.00
23020126	Construction/Provision of Cemeteries	10,000,000.00	0.00	10,000,000.00
2303	REHABILITATION / REPAIRS	20,000,000.00	0.00	30,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00	0.00	30,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	20,000,000.00	0.00	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	109,000,000.00	28,860,000.00	115,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	109,000,000.00	28,860,000.00	115,000,000.00
23040102	Erosion & Flood Control	50,000,000.00	0.00	50,000,000.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	0.00	5,000,000.00
23040105	Water Pollution Preservation & Control	15,000,000.00	8,960,000.00	20,000,000.00
23040106	Environmental Sanitation	40,000,000.00	19,900,000.00	40,000,000.00

051700100100 Education and Social Development Department

Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	1,338,000,000.00	723,958,796.66	1,418,500,000.00
21	PERSONNEL COST	180,000,000.00	112,180,887.50	208,500,000.00
2101	SALARY	101,000,000.00	55,017,203.36	100,000,000.00
210101	SALARIES AND WAGES	101,000,000.00	55,017,203.36	100,000,000.00
21010101	Salary	61,000,000.00	42,017,203.36	60,000,000.00
21010104	Wages - Casual Workers	40,000,000.00	13,000,000.00	40,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	79,000,000.00	57,163,684.14	108,500,000.00
210201	ALLOWANCES	79,000,000.00	57,163,684.14	108,500,000.00
21020102	Shift Allowance	200,000.00	141,434.61	15,000,000.00
21020107	Housing/Rent Allowance	8,000,000.00	6,612,453.24	9,000,000.00
21020108	Transport Allowance	6,000,000.00	4,719,785.82	6,000,000.00
21020109	Utility Allowance	20,000,000.00	3,681,304.88	4,000,000.00
21020110	Meal Subsidy Allowance	4,200,000.00	3,449,282.08	4,000,000.00
21020111	Leave Allowance	6,000,000.00	4,908,434.68	5,000,000.00
21020115	Hazard Allowance	600,000.00	465,000.00	500,000.00
21020117	Other Allowances	34,000,000.00	33,185,988.83	65,000,000.00
22	OTHER RECURRENT COSTS	921,000,000.00	559,477,909.16	875,000,000.00
2202	OVERHEAD COST	387,000,000.00	233,346,652.31	505,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,500,000.00	900,000.00	2,000,000.00
22020101	Local Travel and Transport - Training	1,500,000.00	900,000.00	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	85,000,000.00	36,070,090.00	85,000,000.00
22020305	Printing of Non security Documents	2,000,000.00	0.00	2,000,000.00
22020310	Teaching Aids/Materials Supplies	60,000,000.00	27,360,000.00	60,000,000.00
22020313	Accessories/Materials/Supplies General	23,000,000.00	8,710,090.00	23,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
220206	OTHER SERVICES - GENERAL	1,500,000.00	0.00	100,000,000.00
22020614	Other Services General	1,500,000.00	0.00	100,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	299,000,000.00	196,376,562.31	318,000,000.00
22021003	Publicity & Advertisements/Awareness	66,000,000.00	50,129,809.00	65,000,000.00
22021007	Welfare Packages	150,000,000.00	77,569,480.59	170,000,000.00
22021009	Sporting Services	70,000,000.00	59,667,272.72	70,000,000.00
22021023	Contingencies Recurrent	13,000,000.00	9,010,000.00	13,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	484,000,000.00	326,131,256.85	320,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	484,000,000.00	326,131,256.85	320,000,000.00
22040109	Grant to Communities/NGO's/Unions	25,000,000.00	23,190,800.00	20,000,000.00
22040110	Contribution to Higher Institutions	459,000,000.00	302,940,456.85	300,000,000.00
2205	SUBSIDIES GENERAL	50,000,000.00	0.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	50,000,000.00	0.00	50,000,000.00
22050104	Education Subsidy	50,000,000.00	0.00	50,000,000.00
23	CAPITAL EXPENDITURE	237,000,000.00	52,300,000.00	335,000,000.00
2301	FIXED ASSETS PURCHASED	22,000,000.00	0.00	20,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	22,000,000.00	0.00	20,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	22,000,000.00	0.00	20,000,000.00
2302	CONSTRUCTION / PROVISION	95,000,000.00	11,100,000.00	145,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	95,000,000.00	11,100,000.00	145,000,000.00
23020104	Construction/Provision of Housing	0.00	0.00	40,000,000.00
23020107	Construction/Provision of Public Schools	65,000,000.00	0.00	85,000,000.00
23020118	Construction/ Provision of Infrastrature	30,000,000.00	11,100,000.00	20,000,000.00
2305	OTHER CAPITAL PROJECTS	120,000,000.00	41,200,000.00	170,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	120,000,000.00	41,200,000.00	170,000,000.00
23050108	Other Non Tangible Assets	60,000,000.00	9,400,000.00	75,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23050113	Investment	60,000,000.00	31,800,000.00	95,000,000.00
051700200100	Education LGEA			
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
2	EXPENDITURES	580,000,000.00	579,022,358.09	720,000,000.00
21	PERSONNEL COST	580,000,000.00	579,022,358.09	700,000,000.00
2101	SALARY	580,000,000.00	579,022,358.09	700,000,000.00
210101	SALARIES AND WAGES	580,000,000.00	579,022,358.09	700,000,000.00
21010101	Salary	580,000,000.00	579,022,358.09	700,000,000.00
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	1,032,000,000.00	649,002,702.13	1,392,500,000.00
21	PERSONNEL COST	416,700,000.00	306,170,746.43	700,000,000.00
2101	SALARY	215,000,000.00	177,818,513.40	220,000,000.00
210101	SALARIES AND WAGES	215,000,000.00	177,818,513.40	220,000,000.00
21010101	Salary	150,000,000.00	122,101,813.40	150,000,000.00
21010104	Wages - Casual Workers	65,000,000.00	55,716,700.00	70,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	201,700,000.00	128,352,233.03	480,000,000.00
210201	ALLOWANCES	201,700,000.00	128,352,233.03	480,000,000.00
21020107	Housing/Rent Allowance	30,100,000.00	20,857,792.08	40,000,000.00
21020108	Transport Allowance	25,200,000.00	16,400,906.88	30,000,000.00
21020109	Utility Allowance	80,200,000.00	61,510,646.03	300,000,000.00
21020110	Meal Subsidy Allowance	5,100,000.00	16,905.00	20,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
21020111	Leave Allowance	30,100,000.00	99,769.20	30,000,000.00
21020117	Other Allowances	31,000,000.00	29,466,213.84	60,000,000.00
22	OTHER RECURRENT COSTS	420,300,000.00	254,868,537.97	495,500,000.00
2202	OVERHEAD COST	317,300,000.00	154,708,214.00	385,500,000.00
220201	TRAVEL& TRANSPORT - GENERAL	24,000,000.00	8,632,652.00	24,000,000.00
22020101	Local Travel and Transport - Training	24,000,000.00	8,632,652.00	24,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	100,000,000.00	89,470,000.00	100,000,000.00
22020307	Drugs & Medical Supplies	100,000,000.00	89,470,000.00	100,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	18,000,000.00	11,213,290.00	18,000,000.00
22020406	Other Maintenance Services	18,000,000.00	11,213,290.00	18,000,000.00
220206	OTHER SERVICES - GENERAL	172,000,000.00	44,752,272.00	190,000,000.00
22020605	Cleaning and Fumigation Services	34,000,000.00	9,260,000.00	30,000,000.00
22020614	Other Services General	138,000,000.00	35,492,272.00	160,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,000.00	220,000.00	500,000.00
22020799	Other Consultancy Services	300,000.00	220,000.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	420,000.00	53,000,000.00
22021004	Medical Expenses Locally and Internationally	0.00	0.00	50,000,000.00
22021023	Contingencies Recurrent	3,000,000.00	420,000.00	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	65,000,000.00	64,010,323.97	70,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	65,000,000.00	64,010,323.97	70,000,000.00
22040112	Contribution to Gombe Health Equity Fund	65,000,000.00	64,010,323.97	70,000,000.00
2205	SUBSIDIES GENERAL	38,000,000.00	36,150,000.00	40,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	38,000,000.00	36,150,000.00	40,000,000.00
22050103	Health Subsidies	38,000,000.00	36,150,000.00	40,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Economic Classification	
23	CAPITAL EXPENDITURE	195,000,000.00	87,963,417.73	197,000,000.00
2302	CONSTRUCTION / PROVISION	183,000,000.00	87,963,417.73	185,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	183,000,000.00	87,963,417.73	185,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	183,000,000.00	87,963,417.73	185,000,000.00
2303	REHABILITATION / REPAIRS	12,000,000.00	0.00	12,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,000,000.00	0.00	12,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	12,000,000.00	0.00	12,000,000.00

Nafada Local Government 2026 Approved Budget MDA Expenditure by Function Classification

Nafada Local Government

Total Expenditure By Economic Code		12,829,700,000.00	12,829,700,000.00	5,470,295,366.31	14,361,420,000.00
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	754,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	754,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	754,500,000.00	
011100100200		Office of the Vice Chairman			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	0.00	0.00	3,500,000.00	
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	0.00	0.00	3,500,000.00	
70111	EXECUTIVE AND LEGISLATIVE ORGANS	0.00	0.00	3,500,000.00	
011101400100		GOSTEC			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
704	Economic Affairs	120,000,000.00	0.00	120,000,000.00	
7045	TRANSPORT	120,000,000.00	0.00	120,000,000.00	
70451	ROAD TRANSPORT	120,000,000.00	0.00	120,000,000.00	
011200100100		Legislative Council			
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget	
701	General Public Service	40,000,000.00	26,313,336.00	32,000,000.00	
7013	GENERAL SERVICES	40,000,000.00	26,313,336.00	32,000,000.00	
70131	GENERAL PERSONNEL SERVICES	40,000,000.00	26,313,336.00	32,000,000.00	

012500100100 Personnel Management Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	2,468,000,000.00	919,659,436.53	1,847,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	85,000,000.00	0.00	150,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	85,000,000.00	0.00	150,000,000.00
7013	GENERAL SERVICES	2,383,000,000.00	919,659,436.53	1,697,000,000.00
70131	GENERAL PERSONNEL SERVICES	2,267,000,000.00	919,659,436.53	1,587,000,000.00
70133	OTHER GENERAL SERVICES	116,000,000.00	0.00	110,000,000.00
703	Public Order and Safety	0.00	0.00	764,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	0.00	0.00	764,000,000.00
708	Recreation, Culture and Religion	260,000,000.00	129,582,628.49	300,000,000.00
7082	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00
70821	CULTURAL SERVICES	260,000,000.00	129,582,628.49	300,000,000.00

021500100100 Agricultural and Natural Resources Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,099,700,000.00	742,426,893.18	1,184,400,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,099,700,000.00	742,426,893.18	1,184,400,000.00
70421	AGRICULTURE	1,099,700,000.00	742,426,893.18	1,184,400,000.00

022000100100 Finance and Supply Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
701	General Public Service	1,274,000,000.00	421,527,186.98	1,270,520,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	725,000,000.00	292,280,120.78	1,071,520,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	725,000,000.00	292,280,120.78	1,071,520,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
7013	GENERAL SERVICES	28,000,000.00	0.00	28,000,000.00
70131	GENERAL PERSONNEL SERVICES	13,000,000.00	0.00	13,000,000.00
70133	OTHER GENERAL SERVICES	15,000,000.00	0.00	15,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	21,000,000.00	3,500,000.00	21,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	500,000,000.00	125,747,066.20	150,000,000.00
704	Economic Affairs	130,000,000.00	0.00	110,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	130,000,000.00	0.00	110,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	130,000,000.00	0.00	110,000,000.00
710	Social Protection	460,000,000.00	154,637,436.32	500,000,000.00
7102	OLD AGE	460,000,000.00	154,637,436.32	500,000,000.00
71021	OLD AGE	460,000,000.00	154,637,436.32	500,000,000.00
023400100100 Works, Housing and Transport Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
704	Economic Affairs	1,167,000,000.00	203,801,574.42	1,099,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	20,000,000.00	10,300,000.00	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	10,300,000.00	20,000,000.00
7043	FUEL AND ENERGY	112,000,000.00	8,271,200.00	130,000,000.00
70435	ELECTRICITY	112,000,000.00	8,271,200.00	130,000,000.00
7045	TRANSPORT	1,035,000,000.00	185,230,374.42	949,500,000.00
70451	ROAD TRANSPORT	1,035,000,000.00	185,230,374.42	949,500,000.00
705	Environmental Protection	160,000,000.00	10,060,000.00	170,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	160,000,000.00	10,060,000.00	170,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	160,000,000.00	10,060,000.00	170,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
706	Housing and Community Amenities	760,000,000.00	681,196,436.17	610,000,000.00
7063	WATER SUPPLY	10,000,000.00	0.00	10,000,000.00
70631	WATER SUPPLY	10,000,000.00	0.00	10,000,000.00
7064	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00
70641	STREET LIGHTING	750,000,000.00	681,196,436.17	600,000,000.00
708	Recreation, Culture and Religion	50,000,000.00	0.00	50,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	50,000,000.00	0.00	50,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	50,000,000.00	0.00	50,000,000.00
710	Social Protection	1,030,000,000.00	17,925,750.00	1,050,000,000.00
7106	HOUSING	1,030,000,000.00	17,925,750.00	1,050,000,000.00
71061	HOUSING	1,030,000,000.00	17,925,750.00	1,050,000,000.00
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	3,000,000.00
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	94,000,000.00	9,900,000.00	100,000,000.00
7051	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	5,000,000.00	0.00	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	89,000,000.00	9,900,000.00	95,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	89,000,000.00	9,900,000.00	95,000,000.00
706	Housing and Community Amenities	704,000,000.00	172,300,831.34	802,000,000.00
7063	WATER SUPPLY	704,000,000.00	172,300,831.34	802,000,000.00
70631	WATER SUPPLY	704,000,000.00	172,300,831.34	802,000,000.00

		Nafada Local Government	2026 Approved Budget MDA Expenditure by Function Classification	
709	Education	60,000,000.00	28,980,000.00	60,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	60,000,000.00	28,980,000.00	60,000,000.00
70912	PRIMARY EDUCATION	60,000,000.00	28,980,000.00	60,000,000.00
051700100100 Education and Social Development Department				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
706	Housing and Community Amenities	130,000,000.00	46,000,000.00	180,000,000.00
7062	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
70621	COMMUNITY DEVELOPMENT	130,000,000.00	46,000,000.00	180,000,000.00
708	Recreation, Culture and Religion	20,000,000.00	6,300,000.00	10,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	6,300,000.00	10,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	20,000,000.00	6,300,000.00	10,000,000.00
709	Education	1,188,000,000.00	671,658,796.66	1,188,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,126,000,000.00	658,658,796.66	1,128,500,000.00
70912	PRIMARY EDUCATION	1,126,000,000.00	658,658,796.66	1,128,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
710	Social Protection	0.00	0.00	40,000,000.00
7106	HOUSING	0.00	0.00	40,000,000.00
71061	HOUSING	0.00	0.00	40,000,000.00
051700200100 Education LGEA				
Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
709	Education	580,000,000.00	579,022,358.09	720,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	580,000,000.00	579,022,358.09	720,000,000.00
70912	PRIMARY EDUCATION	580,000,000.00	579,022,358.09	720,000,000.00

052100100100 Primary Healthcare Department

Function Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
707	Health	1,032,000,000.00	649,002,702.13	1,392,500,000.00
7074	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00
70741	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00

Nafada Local Government 2026 Approved Budget MDA Revenue by Economic Classification

Nafada Local Government

Total Revenue Summary By Economic Code				
		11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
022000100100 Finance and Supply Department				
Economic Code	Description	Revised 2025	2025 Perform Jan. to Dec.	2026 Approved Budget
1	REVENUE	11,904,150,000.00	6,504,817,510.08	12,602,850,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,140,000,000.00	6,421,693,921.06	11,840,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	11,140,000,000.00	6,421,693,921.06	11,840,000,000.00
110101	STATUTORY ALLOCATION	3,500,000,000.00	2,559,090,611.53	3,500,000,000.00
11010101	Statutory Allocation	3,500,000,000.00	2,559,090,611.53	3,500,000,000.00
110102	SHARE OF VAT	4,100,000,000.00	2,767,242,401.44	4,100,000,000.00
11010201	Share of VAT	4,100,000,000.00	2,767,242,401.44	4,100,000,000.00
110103	OTHER FAAC	3,540,000,000.00	1,095,360,908.09	4,240,000,000.00
11010301	Excess Crude /PPT	120,000,000.00	0.00	20,000,000.00
11010303	Budget Augmentation	170,000,000.00	44,856,572.60	170,000,000.00
11010304	Exchange Rate Gain	1,300,000,000.00	152,636,790.20	1,000,000,000.00
11010308	Stabilization Fund	0.00	0.00	800,000,000.00
11010309	Other Recurrent Receipts	450,000,000.00	189,289,982.29	450,000,000.00
11010318	Signature Bonus	1,500,000,000.00	708,577,563.00	1,800,000,000.00
12	INDEPENDENT REVENUE	24,150,000.00	11,080,450.00	222,850,000.00
1202	NON-TAX REVENUE	24,150,000.00	11,080,450.00	222,850,000.00
120201	LICENCES - GENERAL	4,470,000.00	774,150.00	4,600,000.00
12020113	CART LICENCES	100,000.00	100,000.00	100,000.00
12020115	CATTLE DEALER LICENCES	50,000.00	65,000.00	70,000.00
12020116	DRIED FISH & MEAT LICENCES	250,000.00	191,000.00	260,000.00
12020118	PET (DOG) LICENCES	50,000.00	0.00	50,000.00
12020119	FISHING PERMITS	100,000.00	28,000.00	100,000.00
12020120	HAWKER'S PERMITS	100,000.00	115,000.00	100,000.00
12020121	HUNTING PERMITS	20,000.00	15,000.00	20,000.00
12020122	PRODUCE BUYING LICENCES	800,000.00	66,500.00	900,000.00
12020124	ABBATTOIR/SLAUGHTER LICENCES	2,000,000.00	149,500.00	2,000,000.00
12020126	HIRING SERVICES	1,000,000.00	44,150.00	1,000,000.00
120204	FEES - GENERAL	3,330,000.00	1,774,400.00	3,600,000.00
12020418	Marriage/Divorce Fees	200,000.00	70,000.00	200,000.00
12020422	Indigene Letter	1,800,000.00	774,000.00	2,000,000.00
12020424	Business/Trade Operating Fees	180,000.00	235,000.00	200,000.00
12020441	Birth and Death Registration Fees	200,000.00	94,200.00	250,000.00
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	29,200.00	200,000.00
12020447	Timber, Forest and Charcoal Fees	500,000.00	505,000.00	500,000.00
12020466	Contribution from Informal Sector/Additional Dependents/Organized Private Sector Fees	250,000.00	67,000.00	250,000.00

		Nafada Local Government	2026 Approved Budget MDA Revenue by Economic Classification	
120206	SALES - GENERAL	5,250,000.00	1,110,000.00	5,500,000.00
12020613	Proceeds From Sales of Scraps	5,250,000.00	1,110,000.00	5,500,000.00
120207	EARNINGS -GENERAL	6,300,000.00	4,119,600.00	3,950,000.00
12020704	Earnings From the use of Government Vehicles	200,000.00	70,000.00	200,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	2,388,900.00	3,500,000.00
12020722	Earnings From Commercial Activities	2,600,000.00	1,660,700.00	250,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,900,000.00	2,262,300.00	2,000,000.00
12020801	Rent on Govt. Quaters	500,000.00	131,000.00	500,000.00
12020807	Rent On Other Government Buildings	1,400,000.00	2,131,300.00	1,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,900,000.00	1,040,000.00	3,200,000.00
12020901	Rent on Government Land	500,000.00	260,000.00	500,000.00
12020903	Rent & Premiun on the allocation of land	700,000.00	150,000.00	700,000.00
12020904	Rents on Plots and Sites Services Program	1,400,000.00	420,000.00	1,500,000.00
12020905	Lease Rental	300,000.00	210,000.00	500,000.00
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	40,000,000.00	0.00	40,000,000.00
1302	GRANTS	40,000,000.00	0.00	40,000,000.00
130202	FOREIGN GRANTS	40,000,000.00	0.00	40,000,000.00
13020202	CAPITAL FOREIGN GRANTS	40,000,000.00	0.00	40,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	700,000,000.00	72,043,139.02	500,000,000.00
1402	OTHER CAPITAL RECEIPTS	200,000,000.00	72,043,139.02	0.00
140201	OTHER CAPITAL RECEIPTS	200,000,000.00	72,043,139.02	0.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	200,000,000.00	72,043,139.02	0.00
1403	LOANS/ BORROWINGS RECEIPT	500,000,000.00	0.00	500,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	500,000,000.00	0.00	500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	500,000,000.00	0.00	500,000,000.00

Nafada Local Government 2026 Approved Budget MDA Capital Expenditure By Projects

Nafada Local Government

Total Capital Expenditure					5,997,500,000.00	1,166,002,210.62	7,334,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	1,651,000,000.00	183,267,406.72	2,504,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget
	Purchase of Motor Vehicle for Chairman, Secretary, Emir	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520998 - LG Wide	85,000,000.00	0.00	150,000,000.00
	Purchase of 20 Units Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	10,000,000.00	10,000,000.00	50,000,000.00
	Purchase of 2 motor vehicles for LCDA	23010105 - Purchase of Motor Vehicles	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	200,000,000.00	0.00	200,000,000.00
	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	30,000,000.00	0.00	80,000,000.00
	Purchase of furniture for Emirs and Chief, District Heaad Palaces	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	0.00	0.00	100,000,000.00
	Purchase of furniture for temporary secretariat of LCDA	23010112 - Purchase of Office Furniture and Fittings	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction of LG Secretariat	23020101 - Construction/Provision of office Buildings	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	900,000,000.00	43,684,778.23	700,000,000.00
	Purchase of Office Furniture for office Secretariat	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520998 - LG Wide	100,000,000.00	0.00	70,000,000.00
	Purchase of Residential Furniture	23010121 - Purchase of Residential Furniture	70133 - OTHER GENERAL SERVICES	21520998 - LG Wide	10,000,000.00	0.00	30,000,000.00
	Purchase of TV Plasma and accessories	23010142 - Purchase of General Items	70133 - OTHER GENERAL SERVICES	21520998 - LG Wide	6,000,000.00	0.00	10,000,000.00
	Purchase of Security Equipment	23010128 - Purchase of Security Equipment	70361 - PUBLIC ORDER AND SAFETY N.E.C.	21520998 - LG Wide	0.00	0.00	764,000,000.00
	Contribution for Construction of Emir and Chief sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520998 - LG Wide	140,000,000.00	108,916,610.69	100,000,000.00
	Construction and Repairs of District Head Palaces	23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21520998 - LG Wide	100,000,000.00	20,666,017.80	100,000,000.00

				Nafada Local Government				2026 Approved Budget MDA Capital Expenditure By Projects			
Renovation of Emir's Palace		23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21520998 - LG Wide	20,000,000.00	0.00	100,000,000.00				
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	271,500,000.00	54,398,000.00	811,000,000.00				
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				
	Abattoir at Barwo Nasarawo	23010101 - Purchase/Acquisition of Land	70421 - AGRICULTURE	21520998 - LG Wide	0.00	0.00	5,000,000.00				
	Purchase of 8 Canoe at six wards	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00				
	Purchase of Veterinary Drugs and Equipment	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520998 - LG Wide	15,000,000.00	14,890,000.00	15,000,000.00				
	Repairs of Tractor	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00				
	Agric Empowerment	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520998 - LG Wide	100,000,000.00	15,280,000.00	100,000,000.00				
	Construction of Agric Fertilizer Store	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520998 - LG Wide	5,000,000.00	0.00	30,000,000.00				
	Irrigation Farming at four wards	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520998 - LG Wide	40,000,000.00	1,644,000.00	40,000,000.00				
	Maintenance of Farmland Grazing Reserve	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520998 - LG Wide	10,000,000.00	7,900,000.00	10,000,000.00				
	Repairs/Construction of Abattoir at Nafada, Barwo Wunde ward	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21520998 - LG Wide	25,000,000.00	6,974,232.00	35,000,000.00				
	Wild Life Conservation	23040103 - Wild life Conservation	70421 - AGRICULTURE	21520998 - LG Wide	2,000,000.00	0.00	2,000,000.00				
	Purchase of Agric Chemical	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520998 - LG Wide	28,000,000.00	4,882,109.00	28,000,000.00				
	Purchase of Fertilizer and subsidy	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520998 - LG Wide	0.00	0.00	500,000,000.00				
	Raising of Seedlings and Tree Planting	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520998 - LG Wide	13,500,000.00	2,827,659.00	13,000,000.00				
022000100100	Finance and Supply Department	Economic Code and Description	Function Code and Description	Location Code and Description	179,000,000.00	3,500,000.00	159,000,000.00				
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget				
	Purchase of Computers and Accessories	23010113 - Purchase of Computers	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00				

			Nafada Local Government		2026 Approved Budget MDA Capital Expenditure By Projects		
	Human Resource Management Information System	23050102 - Computer Software Acquisition	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Computer Software Acquisition	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00
	Research and Development	23050101 - Research and Development	70151 - R&D GENERAL PUBLIC SERVICES	21520998 - LG Wide	10,000,000.00	3,500,000.00	10,000,000.00
	Local Government Investment Property Development Company	23050113 - Investment	70151 - R&D GENERAL PUBLIC SERVICES	21520998 - LG Wide	1,000,000.00	0.00	1,000,000.00
	Re-Capitalization of Bubayero Microfinance	23050113 - Investment	70151 - R&D GENERAL PUBLIC SERVICES	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Completion of Township Market at Nafada Town	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520998 - LG Wide	50,000,000.00	0.00	30,000,000.00
	Construction of lock up shops at Barwo Nasarawo Market	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Construction of Market Lockup Shops Stall	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction of Motor Parks and Office	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	2,912,000,000.00	727,753,386.17	2,680,000,000.00
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
	Land Acquisition	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520998 - LG Wide	20,000,000.00	10,300,000.00	20,000,000.00
	Purchase of and Installation of Transformer @Birin Fulani West	23010119 - Purchase of Power Generating Set	70435 - ELECTRICITY	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00
	Purchase of Electric Generator	23010119 - Purchase of Power Generating Set	70435 - ELECTRICITY	21520998 - LG Wide	12,000,000.00	0.00	10,000,000.00
	electrification @ Duduwe	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00
	Electrifications Projects Appendix 7	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520998 - LG Wide	30,000,000.00	0.00	20,000,000.00

			Nafada Local Government				2026 Approved Budget MDA Capital Expenditure By Projects	
Maintenance of Electricity/Purchase of Transformer and Equipment	23030102 - Rehabilitation/Repairs-Electricity	70435 - ELECTRICITY	21520998 - LG Wide	20,000,000.00	8,271,200.00	50,000,000.00		
Completion of Road from Biri to Boggo Jawule	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00		
Construction of Feeder Road at Barwo Sabon Gari-Gashinge	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Construction of Feeder Road at Gudukku-Nafada	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	100,000,000.00	0.00	10,000,000.00		
Construction of Feeder Road at Kafiyel, Sudingo, Gurajawa	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00		
Construction of Road at Jigawa Linkina-Dendele	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	250,000,000.00	0.00	200,000,000.00		
Construction of Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Federal Road at Wure Linkina-Nafada	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	100,000,000.00	0.00	100,000,000.00		
Feeder Road at Birnin Bolewa-Munda Bajoga	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00		
Construction of drainage and Culverts at Dudume (Dallati Area)	23020116 - Construction/Provision of Water Ways	70451 - ROAD TRANSPORT	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00		
Construction of Drainages and Culverts	23020116 - Construction/Provision of Water Ways	70451 - ROAD TRANSPORT	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00		
Construction of Drainage/ Culverts @Wuro Bogga	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00		
Control of Gully Erosion @Birnin Fulani West and East	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00		
Erosion and Flood Control	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	30,000,000.00	10,060,000.00	30,000,000.00		
Erosion Control @Birnin Bolewa town	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	10,000,000.00	0.00	20,000,000.00		
Erosion Control @Unguwan Madaki	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	40,000,000.00	0.00	40,000,000.00		
Gully Erosion Control @Barwo Nasarawo Market	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00		

				Nafada Local Government	2026 Approved Budget MDA Capital Expenditure By Projects		
	Gully Erosion, Water Erosion @North Part of Barwo Winde	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	60,000,000.00	0.00	50,000,000.00
	Construction of Earth Dam at Njalkam	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Solar Street Light/Maintenance	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520998 - LG Wide	750,000,000.00	681,196,436.17	600,000,000.00
	Construction of place of worship	23020104 - Construction/Provision of Housing	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Construction Quarter Housing @Barwo Winde Town	23020102 - Construction/Provision of Resdential Buildings	71061 - HOUSING	21520998 - LG Wide	30,000,000.00	17,925,750.00	30,000,000.00
	Construction of Local Council Development Area (L C D A) Secretariat/Purchase of Funiture	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520998 - LG Wide	1,000,000,000.00	0.00	1,000,000,000.00
	Renovation of village Head Barwo Wunde	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520998 - LG Wide	0.00	0.00	20,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	552,000,000.00	56,820,000.00	628,000,000.00
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 9 Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520998 - LG Wide	3,000,000.00	0.00	3,000,000.00
	Construction of VIP Toilet and Sanitation @Barwo Nasarawo market	23020107 - Construction/Provision of Public Schools	70511 - WASTE MANAGEMENT	21520998 - LG Wide	5,000,000.00	0.00	5,000,000.00
	Constr/Provision Of Cemetry Wall	23020126 - Construction/Provision of Cemeties	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00
	Preservation of Flooding, Control in Various Communities	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00
	Industrial Pollution Preservation and Control	23040104 - Industrial Pollution Preservation & Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	4,000,000.00	0.00	5,000,000.00
	Water Pollution Preservation and Control	23040105 - Water Pollution Preservation & Controll	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	5,000,000.00	0.00	10,000,000.00
	Construction of Refuse Dumping Sites	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520998 - LG Wide	20,000,000.00	9,900,000.00	20,000,000.00

				Nafada Local Government		2026 Approved Budget MDA Capital Expenditure By Projects	
Water Reticulation	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	10,000,000.00	480,000.00	10,000,000.00	
Purchase of Hand pump Tools	23010142 - Purchase of General Items	70631 - WATER SUPPLY	21520998 - LG Wide	15,000,000.00	8,500,000.00	15,000,000.00	
Construction & Repairs of Open Well	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	0.00	0.00	50,000,000.00	
Construction of Earth Dam and water Pump	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00	
Drilling of Borehole Solar @Kafiyel, Sudingo, Gurajawa	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	20,000,000.00	0.00	20,000,000.00	
Drilling of Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	30,000,000.00	0.00	40,000,000.00	
Drilling of Hand Pump Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00	
Drilling of Hand Pumps and Solar Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	70,000,000.00	0.00	70,000,000.00	
Drilling of Motarized Borehole @Gudukku Town	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00	
Drilling of Motorized and Solar Borehole @Takai, Kiyayo town	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00	
Drilling of Motorized Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00	
Drilling of Solar Borehole @Unguwan Chiroma Quarters	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00	
Portable Drinking Water @Gadari Shole-Goi-Goi	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	50,000,000.00	0.00	50,000,000.00	
Sinking of Contrete Open Well	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	5,000,000.00	0.00	5,000,000.00	
Rehabilitation of General Boreholes	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21520998 - LG Wide	20,000,000.00	0.00	30,000,000.00	
Desilting of Drainages	23040105 - Water Pollution Preservation & Control	70631 - WATER SUPPLY	21520998 - LG Wide	10,000,000.00	8,960,000.00	10,000,000.00	
Purchase of Sanitation Working Materials	23010142 - Purchase of General Items	70912 - PRIMARY EDUCATION	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00	

				Nafada Local Government		2026 Approved Budget MDA Capital Expenditure By Projects	
	Construction of VIP Latrine	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520998 - LG Wide	30,000,000.00	18,980,000.00	30,000,000.00
	Construction of Vip Latrine	23040106 - Enviromental Sanitation	70912 - PRIMARY EDUCATION	21520998 - LG Wide	20,000,000.00	10,000,000.00	20,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	237,000,000.00	52,300,000.00	335,000,000.00
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 Women Development Centre	23020118 - Construction/ Provision of Infrastrature	70621 - COMMUNITY DEVELOPMENT	21520998 - LG Wide	10,000,000.00	4,800,000.00	10,000,000.00
	Empowerment for women and people with dissability	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520998 - LG Wide	60,000,000.00	9,400,000.00	75,000,000.00
	Poverty Alleviation	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520998 - LG Wide	20,000,000.00	18,300,000.00	20,000,000.00
	Youth Development and Empowerment	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520998 - LG Wide	40,000,000.00	13,500,000.00	75,000,000.00
	Rehabilitation of Places of Workshop	23020118 - Construction/ Provision of Infrastrature	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520998 - LG Wide	20,000,000.00	6,300,000.00	10,000,000.00
	Fencing of Nafada West Primary School @ Unguwan Galadiman Nafada	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520998 - LG Wide	30,000,000.00	0.00	50,000,000.00
	Fencing of Primary School @Biri East primary school	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520998 - LG Wide	35,000,000.00	0.00	35,000,000.00
	Purchase of Instructional Materials	23010124 - Purchase of Teaching/Learning EquipmentS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520998 - LG Wide	22,000,000.00	0.00	20,000,000.00
	Construction of Orphanage Home at Nafada	23020104 - Construction/Provision of Housing	71061 - HOUSING	21520998 - LG Wide	0.00	0.00	40,000,000.00
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	21520998 - LG Wide	0.00	0.00	20,000,000.00

					Nafada Local Government			2026 Approved Budget MDA Capital Expenditure By Projects		
052100100100 Primary Healthcare Department		Economic Code and Description	Function Code and Description	Location Code and Description	195,000,000.00	87,963,417.73	197,000,000.00			
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Perform Jan to Dec.	2026 Approved Budget			
	Construction of Health Centre @Zadawa Alhaji Isa town	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	30,000,000.00	0.00	30,000,000.00			
	Construction/Provision of Health Centres and Maternity	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	40,000,000.00	0.00	40,000,000.00			
	Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	88,000,000.00	87,963,417.73	90,000,000.00			
	Fencing of Maternity Clinic @Mada Village	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	15,000,000.00	0.00	15,000,000.00			
	Improved Healthcare Service @Gudukku town	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	10,000,000.00	0.00	10,000,000.00			
	Rehabilitation of General Hospital Quarters	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520998 - LG Wide	12,000,000.00	0.00	12,000,000.00			

Nafada Local Government 2026 Approved Budget

Nafada 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	1,828,000,000.00	1,279,661,154.75	1,968,500,000.00
709	Education	1,828,000,000.00	1,279,661,154.75	1,968,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,766,000,000.00	1,266,661,154.75	1,908,500,000.00
70912	PRIMARY EDUCATION	1,766,000,000.00	1,266,661,154.75	1,908,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	22,000,000.00	0.00	20,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	40,000,000.00	13,000,000.00	40,000,000.00

Nafada Local Government 2026 Approved Budget

Nafada 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)		1,768,000,000.00	1,250,681,154.75	1,908,500,000.00
05	Education	1,768,000,000.00	1,250,681,154.75	1,908,500,000.00
0501	Effective governance of the education system	1,681,000,000.00	1,250,681,154.75	1,783,500,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	760,000,000.00	691,203,245.59	908,500,000.00
050103	Education sector coordination mechanisms	921,000,000.00	559,477,909.16	875,000,000.00
0504	Improved quality of teaching and learning outcomes	22,000,000.00	0.00	20,000,000.00
050402	Instructional and learning materials	22,000,000.00	0.00	20,000,000.00
0505	Adequate infrastructure at all levels	65,000,000.00	0.00	85,000,000.00
050501	Schools' infrastructure construction and rehabilitation	65,000,000.00	0.00	85,000,000.00
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

Nafada Local Government 2026 Approved Budget

Nafada Local Government

Total Primary Health Care by Functional Classification

Code	Function	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care Expenditure by Function		1,032,000,000.00	649,002,702.13	1,392,500,000.00
707	Health	1,032,000,000.00	649,002,702.13	1,392,500,000.00
7074	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00
70741	PUBLIC HEALTH SERVICES	1,032,000,000.00	649,002,702.13	1,392,500,000.00

Nafada Local Government 2026 Approved Budget

Nafada Local Government

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

Code	Program	Revised 2025	2025 Perform Jan to Dec.	2026 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		1,120,000,000.00	687,882,702.13	1,480,500,000.00
04	Health	1,120,000,000.00	687,882,702.13	1,480,500,000.00
0401	Effective governance of the health system	840,000,000.00	561,039,284.40	1,198,500,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	416,700,000.00	306,170,746.43	700,000,000.00
040103	Health sector coordination mechanisms	423,300,000.00	254,868,537.97	498,500,000.00
0402	Community engagement and participation in health	75,000,000.00	38,880,000.00	75,000,000.00
040201	Community interventions	75,000,000.00	38,880,000.00	75,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	195,000,000.00	87,963,417.73	197,000,000.00
040501	Functional health facilities	195,000,000.00	87,963,417.73	197,000,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00
041001	Health Not Elsewhere Classified	10,000,000.00	0.00	10,000,000.00