

Nafada Local Government 2025 Approved Budget Summary

Nafada Local Government

Description	Approved 2024	Revised 2024	2024 Perform Jan. to Dec.	2025 Proposed Budget	2025 Approved Budget
Projected Funds Available					
Opening Balance					
Opening Balance	1,214,200,000.00	1,214,200,000.00	1,214,200,000.00	1,209,604,210.00	1,209,604,210.00
Total:	1,214,200,000.00	1,214,200,000.00	1,214,200,000.00	1,209,604,210.00	1,209,604,210.00
Recurrent Revenue					
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	3,031,000,000.00	4,831,000,000.00	3,952,207,962.00	7,740,000,000.00	7,740,000,000.00
12 - INDEPENDENT REVENUE	19,000,000.00	25,250,000.00	13,648,636.00	24,120,000.00	24,120,000.00
Total:	3,050,000,000.00	4,856,250,000.00	3,965,856,598.00	7,764,120,000.00	7,764,120,000.00
Projected Funds Available Total:	4,264,200,000.00	6,070,450,000.00	5,180,056,598.00	8,973,724,210.00	8,973,724,210.00
Expenditure					
Recurrent Expenditure					
21 - PERSONNEL COST	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00	1,926,100,000.00
22 - OTHER RECURRENT COSTS: Non Debt Recurrent	1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,330,900,000.00	2,479,900,000.00
22 - OTHER RECURRENT COSTS: Debt Service	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00	500,000,000.00
Total:	3,215,550,000.00	4,031,550,000.00	3,481,279,065.00	4,757,000,000.00	4,906,000,000.00
Capital Expenditure					
Administrative	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,626,000,000.00	1,631,000,000.00
Economic	951,000,000.00	1,843,000,000.00	1,172,266,796.00	2,511,000,000.00	2,553,000,000.00
Social	129,000,000.00	149,000,000.00	46,096,479.00	640,000,000.00	442,000,000.00
Total:	2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,777,000,000.00	4,626,000,000.00
Expenditure Total:	5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,534,000,000.00	9,532,000,000.00
Capital Receipts					
Capital Receipts					
Transfer from CRF to CDF	1,048,650,000.00	2,038,900,000.00	1,698,777,533.00	4,216,724,210.00	4,067,724,210.00

		Nafada Local Government				2025 Approved Budget Summary	
Description		Approved 2024	Revised 2024	2024 Perform Jan. to Dec.	2025 Proposed Budget	2025 Approved Budget	
13 - AID AND GRANTS		40,000,000.00	40,000,000.00	0.00	40,000,000.00	40,000,000.00	
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS		1,704,963,031.77	1,704,963,031.77	1,604,963,032.00	700,000,000.00	700,000,000.00	
Total:		2,793,613,031.77	3,783,863,031.77	3,303,740,565.00	4,956,724,210.00	4,807,724,210.00	
Capital Receipts Total:		2,793,613,031.77	3,783,863,031.77	3,303,740,565.00	4,956,724,210.00	4,807,724,210.00	
Balance							
Closing Balance							
Closing Balance		177,613,031.77	255,863,031.77	828,056,290.00	179,724,210.00	181,724,210.00	
Total:		177,613,031.77	255,863,031.77	828,056,290.00	179,724,210.00	181,724,210.00	
Balance Total:		177,613,031.77	255,863,031.77	828,056,290.00	179,724,210.00	181,724,210.00	

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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		7,740,000,000.00	24,120,000.00	7,764,120,000.00	40,000,000.00	700,000,000.00	740,000,000.00	8,504,120,000.00
020000000000	Economic	7,740,000,000.00	24,120,000.00	7,764,120,000.00	700,000,000.00	7,764,120,000.00	740,000,000.00	8,504,120,000.00
022000000000	Department of Finance and Supply	7,740,000,000.00	24,120,000.00	7,764,120,000.00	700,000,000.00	7,764,120,000.00	740,000,000.00	8,504,120,000.00
022000100100	Finance and Supply Department	7,740,000,000.00	24,120,000.00	7,764,120,000.00	40,000,000.00	700,000,000.00	740,000,000.00	8,504,120,000.00

Nafada Local Government 2025 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	1,926,100,000.00	2,979,900,000.00	4,906,000,000.00	4,626,000,000.00	9,532,000,000.00
010000000000	Administrative	253,000,000.00	526,000,000.00	779,000,000.00	0.00	2,410,000,000.00
012500000000	Personnel	253,000,000.00	526,000,000.00	779,000,000.00	0.00	2,410,000,000.00
012500100100	Personnel Management Department	253,000,000.00	526,000,000.00	779,000,000.00	1,631,000,000.00	2,410,000,000.00
020000000000	Economic	851,400,000.00	1,401,600,000.00	2,253,000,000.00	0.00	4,806,000,000.00
021500000000	Department of Agriculture and Natural Resources	154,000,000.00	151,000,000.00	305,000,000.00	0.00	535,000,000.00
021500100100	Agricultural and Natural Resources Department	154,000,000.00	151,000,000.00	305,000,000.00	230,000,000.00	535,000,000.00
022000000000	Department of Finance and Supply	515,300,000.00	959,700,000.00	1,475,000,000.00	0.00	1,654,000,000.00
022000100100	Finance and Supply Department	515,300,000.00	959,700,000.00	1,475,000,000.00	179,000,000.00	1,654,000,000.00
023400000000	Department of Works and Housing.	77,100,000.00	130,900,000.00	208,000,000.00	0.00	1,845,000,000.00
023400100100	Works, Housing and Transport Department	77,100,000.00	130,900,000.00	208,000,000.00	1,637,000,000.00	1,845,000,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	105,000,000.00	160,000,000.00	265,000,000.00	0.00	772,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	105,000,000.00	160,000,000.00	265,000,000.00	507,000,000.00	772,000,000.00
050000000000	Social	821,700,000.00	1,052,300,000.00	1,874,000,000.00	0.00	2,316,000,000.00
051700000000	Department of Education	640,000,000.00	835,000,000.00	1,475,000,000.00	0.00	1,712,000,000.00
051700100100	Education and Social Development Department	640,000,000.00	835,000,000.00	1,475,000,000.00	237,000,000.00	1,712,000,000.00
052100000000	Department of Health	181,700,000.00	217,300,000.00	399,000,000.00	0.00	604,000,000.00
052100100100	Primary Health Care Department	181,700,000.00	217,300,000.00	399,000,000.00	205,000,000.00	604,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Total Revenue (including Capital Receipts) by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
	Total Revenue	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
020000000000	Economic	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
022000000000	Department of Finance and Supply	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
022000100100	Finance and Supply Department	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Recurrent Revenue by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
Total Recurrent Revenue		3,050,000,000.00	4,856,250,000.00	3,965,856,598.00	7,764,120,000.00
020000000000	Economic	3,050,000,000.00	4,856,250,000.00	3,965,856,598.00	7,764,120,000.00
022000000000	Department of Finance and Supply	3,050,000,000.00	4,856,250,000.00	3,965,856,598.00	7,764,120,000.00
022000100100	Finance and Supply Department	3,050,000,000.00	4,856,250,000.00	3,965,856,598.00	7,764,120,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Capital Receipts by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
Total Capital Receipts		1,744,963,031.77	1,744,963,031.77	1,604,963,032.00	740,000,000.00
020000000000	Economic	1,744,963,031.77	1,744,963,031.77	1,604,963,032.00	740,000,000.00
022000000000	Department of Finance and Supply	1,744,963,031.77	1,744,963,031.77	1,604,963,032.00	740,000,000.00
022000100100	Finance and Supply Department	1,744,963,031.77	1,744,963,031.77	1,604,963,032.00	740,000,000.00

Nafada Local Government 2025 Approved Budget

2025 Approved Budget - Revenue by Economic Classification

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
1	REVENUE	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	3,031,000,000.00	4,831,000,000.00	3,952,207,962.00	7,740,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	3,031,000,000.00	4,831,000,000.00	3,952,207,962.00	7,740,000,000.00
110101	STATUTORY ALLOCATION	1,500,000,000.00	2,100,000,000.00	515,847,201.00	1,500,000,000.00
11010101	Statutory Allocation	1,500,000,000.00	2,100,000,000.00	515,847,201.00	1,500,000,000.00
110102	SHARE OF VAT	1,200,000,000.00	1,800,000,000.00	2,207,891,767.00	3,600,000,000.00
11010201	Share of VAT	1,200,000,000.00	1,800,000,000.00	2,207,891,767.00	3,600,000,000.00
110103	OTHER FAAC	331,000,000.00	931,000,000.00	1,228,468,994.00	2,640,000,000.00
11010301	Excess Crude /PPT	1,000,000.00	1,000,000.00	0.00	120,000,000.00
11010303	Budget Augmentation	20,000,000.00	120,000,000.00	48,961,779.00	170,000,000.00
11010304	Exchange Rate Gain	10,000,000.00	10,000,000.00	1,033,399,577.00	1,300,000,000.00
11010309	Other Recurrent Receipts	300,000,000.00	800,000,000.00	146,107,638.00	450,000,000.00
11010318	Paris Club Refund	0.00	0.00	0.00	600,000,000.00
12	INDEPENDENT REVENUE	19,000,000.00	25,250,000.00	13,648,636.00	24,120,000.00
1201	TAX REVENUE	100,000.00	100,000.00	0.00	0.00
120103	OTHER TAXES	100,000.00	100,000.00	0.00	0.00
12010315	Development Levy	100,000.00	100,000.00	0.00	0.00
1202	NON-TAX REVENUE	18,900,000.00	25,150,000.00	13,648,636.00	24,120,000.00
120201	LICENCES - GENERAL	4,470,000.00	4,470,000.00	12,300.00	4,470,000.00
12020113	Brick Making, etc. Licences	100,000.00	100,000.00	0.00	100,000.00
12020115	Dane Gun Licences	50,000.00	50,000.00	0.00	50,000.00
12020116	Cattle Dealer Licences	200,000.00	200,000.00	0.00	200,000.00
12020117	Dried Fish & Meat Licences	50,000.00	50,000.00	0.00	50,000.00
12020118	Pet (Dog) Licences	50,000.00	50,000.00	0.00	50,000.00
12020119	Fishing Permits	100,000.00	100,000.00	0.00	100,000.00
12020120	Hawker's Permits	100,000.00	100,000.00	0.00	100,000.00
12020121	Hunting Permits	20,000.00	20,000.00	0.00	20,000.00
12020122	Produce Buying Licences	800,000.00	800,000.00	0.00	800,000.00
12020124	Abattoir/Slaughter Licences	2,000,000.00	2,000,000.00	12,300.00	2,000,000.00
12020126	Hiring Services	1,000,000.00	1,000,000.00	0.00	1,000,000.00
120204	FEES - GENERAL	3,300,000.00	3,350,000.00	1,690,278.00	3,300,000.00
12020418	Marriage/Divorce Fees	200,000.00	200,000.00	0.00	200,000.00
12020422	Indigene Letter	1,800,000.00	1,800,000.00	1,528,565.00	1,800,000.00
12020424	Business/Trade Operating Fees	200,000.00	250,000.00	161,713.00	150,000.00
12020441	Birth and Death Registration Fees	150,000.00	150,000.00	0.00	200,000.00
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	200,000.00	0.00	200,000.00

		Nafada Local Government	2025 Approved Budget - Revenue by Economic Classification		
12020447	Timber, Forest and Charcoal Fees	500,000.00	500,000.00	0.00	500,000.00
12020466	Right of Occupancy Fees	250,000.00	250,000.00	0.00	250,000.00
120206	SALES - GENERAL	250,000.00	5,250,000.00	3,332,898.00	5,250,000.00
12020613	Proceeds From Sales of Scraps	250,000.00	5,250,000.00	3,332,898.00	5,250,000.00
120207	EARNINGS -GENERAL	6,688,000.00	6,988,000.00	5,862,260.00	6,300,000.00
12020704	Earnings From the use of Government Vehicles	688,000.00	888,000.00	3,504,391.00	200,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	3,500,000.00	0.00	3,500,000.00
12020722	Earnings From Commercial Activities	2,500,000.00	2,600,000.00	2,357,869.00	2,600,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,900,000.00	1,900,000.00	544,000.00	1,900,000.00
12020801	Rent on Govt. Quaters	500,000.00	500,000.00	42,000.00	500,000.00
12020807	Rent On Other Government Buildings	1,400,000.00	1,400,000.00	502,000.00	1,400,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,292,000.00	3,192,000.00	2,206,900.00	2,900,000.00
12020901	Rent on Government Land	400,000.00	500,000.00	389,562.00	500,000.00
12020903	Rent & Premiun on the allocation of land	300,000.00	700,000.00	430,821.00	700,000.00
12020904	Rents on Plots and Sites Services Program	1,000,000.00	1,400,000.00	1,386,517.00	1,400,000.00
12020905	Lease Rental	592,000.00	592,000.00	0.00	300,000.00
13	AID AND GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
1302	GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
130202	FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
13020201	CURRENT FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,704,963,031.77	1,704,963,031.77	1,604,963,032.00	700,000,000.00
1402	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
14020103	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	0.00	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

2025 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2024 Original Budget	2024 Revised Budget	Jan to Dec. 2024	2025 Approved Budget
Total Capital Receipts				1,744,963,031.77	1,744,963,031.77	1,604,963,032.00	740,000,000.00
Foreing Grants	022000100100-Finance and Supply Department	13020201-CURRENT FOREIGN GRANTS	08126-MULTI-DONOR BUDGET SUPPORT	40,000,000.00	40,000,000.00	0.00	40,000,000.00
ReceiptofShareofStateIGR	022000100100-Finance and Supply Department	14020103-Receipt of Share of State IGR	08302-DONATION BY STATE GOVERNMENTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
Domestic Loans/Borrowing from Financial Institutions	022000100100-Finance and Supply Department	14030101-DOMESTIC LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	03101-CAPITAL DEVELOPMENT FUND	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00

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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	7,764,120,000.00	740,000,000.00	8,504,120,000.00	1,926,100,000.00	2,479,900,000.00	500,000,000.00	4,626,000,000.00	9,532,000,000.00
01	FEDERATION ACCOUNT	7,740,000,000.00	0.00	7,740,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	7,740,000,000.00	0.00	7,740,000,000.00	0.00	0.00	0.00	0.00	0.00
01101	FAAC DIRECT ALLOCATION	7,740,000,000.00	0.00	7,740,000,000.00	0.00	0.00	0.00	0.00	0.00
02	CONSOLIDATED REVENUE FUND	24,120,000.00	0.00	24,120,000.00	1,926,100,000.00	2,479,900,000.00	500,000,000.00	0.00	4,906,000,000.00
02101	MAIN ENVELOP	24,120,000.00	0.00	24,120,000.00	1,926,100,000.00	2,479,900,000.00	500,000,000.00	0.00	4,906,000,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	24,120,000.00	0.00	24,120,000.00	1,926,100,000.00	2,479,900,000.00	500,000,000.00	0.00	4,906,000,000.00
03	CAPITAL DEVELOPMENT FUND	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	4,626,000,000.00	4,626,000,000.00
03101	CDF MAIN	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	4,626,000,000.00	4,626,000,000.00
03101	CAPITAL DEVELOPMENT FUND	0.00	500,000,000.00	500,000,000.00	0.00	0.00	0.00	4,626,000,000.00	4,626,000,000.00
08	AIDS AND GRANTS	0.00	240,000,000.00	240,000,000.00	0.00	0.00	0.00	0.00	0.00
08126	MULTILATERAL AIDS AND GRANTS	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00
08126	MULTI-DONOR BUDGET SUPPORT	0.00	40,000,000.00	40,000,000.00	0.00	0.00	0.00	0.00	0.00
08302	LOCAL AIDS AND GRANTS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00
08302	DONATION BY STATE GOVERNMENTS	0.00	200,000,000.00	200,000,000.00	0.00	0.00	0.00	0.00	0.00

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Total Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Expenditure	5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
010000000000	Administrative	2,069,500,000.00	2,131,000,000.00	1,754,434,794.00	2,410,000,000.00
012500000000	Personnel	2,069,500,000.00	2,131,000,000.00	1,754,434,794.00	2,410,000,000.00
012500100100	Personnel Management Department	2,069,500,000.00	2,131,000,000.00	1,754,434,794.00	2,410,000,000.00
020000000000	Economic	2,426,850,000.00	3,714,350,000.00	2,752,496,367.00	4,806,000,000.00
021500000000	Department of Agriculture and Natural Resources	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
021500100100	Agricultural and Natural Resources Department	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
022000000000	Department of Finance and Supply	1,240,950,000.00	1,502,450,000.00	1,219,130,141.00	1,654,000,000.00
022000100100	Finance and Supply Department	1,240,950,000.00	1,502,450,000.00	1,219,130,141.00	1,654,000,000.00
023400000000	Department of Works and Housing.	828,900,000.00	1,717,900,000.00	1,178,244,877.00	1,845,000,000.00
023400100100	Works, Housing and Transport Department	828,900,000.00	1,717,900,000.00	1,178,244,877.00	1,845,000,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	99,000,000.00	119,000,000.00	53,692,895.00	772,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	99,000,000.00	119,000,000.00	53,692,895.00	772,000,000.00
050000000000	Social	1,335,200,000.00	1,714,200,000.00	1,450,032,179.00	2,316,000,000.00
051700000000	Department of Education	998,500,000.00	1,332,500,000.00	1,187,923,983.00	1,712,000,000.00
051700100100	Education and Social Development Department	998,500,000.00	1,332,500,000.00	1,187,923,983.00	1,712,000,000.00
052100000000	Department of Health	336,700,000.00	381,700,000.00	262,108,196.00	604,000,000.00
052100100100	Primary Health Care Department	336,700,000.00	381,700,000.00	262,108,196.00	604,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Personnel Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel Expenditure		719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
010000000000	Administrative	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
012500000000	Personnel	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
012500100100	Personnel Management Department	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
020000000000	Economic	294,000,000.00	359,000,000.00	290,306,853.00	851,400,000.00
021500000000	Department of Agriculture and Natural Resources	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
021500100100	Agricultural and Natural Resources Department	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
022000000000	Department of Finance and Supply	104,000,000.00	124,000,000.00	95,467,427.00	515,300,000.00
022000100100	Finance and Supply Department	104,000,000.00	124,000,000.00	95,467,427.00	515,300,000.00
023400000000	Department of Works and Housing.	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
023400100100	Works, Housing and Transport Department	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
025200000000	Department of Water Sanitation and Hygeine (WASH)	0.00	0.00	0.00	105,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	0.00	0.00	0.00	105,000,000.00
050000000000	Social	270,000,000.00	280,000,000.00	259,635,847.00	821,700,000.00
051700000000	Department of Education	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
051700100100	Education and Social Development Department	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
052100000000	Department of Health	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
052100100100	Primary Health Care Department	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Other Non-Debt Recurrent Expenditure by Administrative Class

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non-Debt Recurrent Expenditure		1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
010000000000	Administrative	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
012500000000	Personnel	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
012500100100	Personnel Management Department	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
020000000000	Economic	661,050,000.00	991,550,000.00	787,006,889.00	901,600,000.00
021500000000	Department of Agriculture and Natural Resources	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
021500100100	Agricultural and Natural Resources Department	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
022000000000	Department of Finance and Supply	507,150,000.00	748,650,000.00	619,246,885.00	459,700,000.00
022000100100	Finance and Supply Department	507,150,000.00	748,650,000.00	619,246,885.00	459,700,000.00
023400000000	Department of Works and Housing.	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
023400100100	Works, Housing and Transport Department	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
025200000000	Department of Water Sanitation and Hygiene (WASH)	0.00	0.00	0.00	160,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	0.00	0.00	0.00	160,000,000.00
050000000000	Social	936,200,000.00	1,285,200,000.00	1,144,299,853.00	1,052,300,000.00
051700000000	Department of Education	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
051700100100	Education and Social Development Department	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
052100000000	Department of Health	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
052100100100	Primary Health Care Department	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Debt Service Expenditure by Administrative Classification

Admin Code	Desctiption	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Debt Service Expenditure		520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
020000000000	Economic	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
022000000000	Department of Finance and Supply	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
022000100100	Finance and Supply Department	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Capital Expenditure by Administrative Classification

Admin Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Capital Expenditure		2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
010000000000	Administrative	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,631,000,000.00
012500000000	Personnel	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,631,000,000.00
012500100100	Personnel Management Department	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,631,000,000.00
020000000000	Economic	951,000,000.00	1,843,000,000.00	1,172,266,796.00	2,553,000,000.00
021500000000	Department of Agriculture and Natural Resources	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00
021500100100	Agricultural and Natural Resources Department	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00
022000000000	Department of Finance and Supply	109,000,000.00	109,000,000.00	1,500,000.00	179,000,000.00
022000100100	Finance and Supply Department	109,000,000.00	109,000,000.00	1,500,000.00	179,000,000.00
023400000000	Department of Works and Housing.	692,000,000.00	1,482,000,000.00	1,040,779,415.00	1,637,000,000.00
023400100100	Works, Housing and Transport Department	692,000,000.00	1,482,000,000.00	1,040,779,415.00	1,637,000,000.00
025200000000	Department of Water Sanitation and Hygiene (WASH)	99,000,000.00	119,000,000.00	53,692,895.00	507,000,000.00
025210400100	Water Sanitation and Hygiene (WASH) Department	99,000,000.00	119,000,000.00	53,692,895.00	507,000,000.00
050000000000	Social	129,000,000.00	149,000,000.00	46,096,479.00	442,000,000.00
051700000000	Department of Education	73,000,000.00	93,000,000.00	41,122,859.00	237,000,000.00
051700100100	Education and Social Development Department	73,000,000.00	93,000,000.00	41,122,859.00	237,000,000.00
052100000000	Department of Health	56,000,000.00	56,000,000.00	4,973,620.00	205,000,000.00
052100100100	Primary Health Care Department	56,000,000.00	56,000,000.00	4,973,620.00	205,000,000.00

Nafada Local Government 2025 Approved Budget

2025 Approved Budget - Expenditure by Economic Classification

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
21	PERSONNEL COST	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
2101	SALARY	679,000,000.00	789,000,000.00	671,190,753.00	1,062,500,000.00
210101	SALARIES AND WAGES	679,000,000.00	789,000,000.00	671,190,753.00	1,062,500,000.00
21010101	Basic Salary	0.00	0.00	0.00	522,500,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	40,000,000.00	35,546,321.00	40,000,000.00
21010104	Consolidated Salaries	639,000,000.00	749,000,000.00	635,644,432.00	0.00
21010105	LEA Consolidated Salaries	0.00	0.00	0.00	500,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	423,600,000.00
210201	ALLOWANCES	0.00	0.00	0.00	423,600,000.00
21020102	Shift Allowance	0.00	0.00	0.00	200,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	32,500,000.00
21020108	Transport Allowance	0.00	0.00	0.00	29,700,000.00
21020109	Utility Allowance	0.00	0.00	0.00	40,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	23,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	33,500,000.00
21020113	Personal Assistance Allowance	0.00	0.00	0.00	80,000,000.00
21020115	Hazard Allowance	0.00	0.00	0.00	5,600,000.00
21020117	Other Allowances	0.00	0.00	0.00	179,100,000.00
2103	SOCIAL BENEFITS	40,000,000.00	40,000,000.00	31,815,156.00	440,000,000.00
210301	SOCIAL BENEFITS	40,000,000.00	40,000,000.00	31,815,156.00	440,000,000.00
21030102	Pension CRFC	0.00	0.00	0.00	400,000,000.00
21030105	Severance Gratuity	40,000,000.00	40,000,000.00	31,815,156.00	40,000,000.00
22	OTHER RECURRENT COSTS	2,496,550,000.00	3,202,550,000.00	2,778,273,156.00	2,979,900,000.00
2202	OVERHEAD COST	713,750,000.00	1,058,750,000.00	806,294,403.00	1,600,900,000.00
220201	TRAVEL & TRANSPORT - GENERAL	22,000,000.00	35,000,000.00	29,430,859.00	100,000,000.00
22020101	Local Travel and Transport - Training	18,000,000.00	28,000,000.00	24,051,770.00	39,500,000.00
22020102	Local Travel and Transport - Others	4,000,000.00	7,000,000.00	5,379,089.00	10,500,000.00
22020104	International Transport and Travels - Others	0.00	0.00	0.00	50,000,000.00
220202	UTILITIES - GENERAL	5,400,000.00	5,400,000.00	4,301,547.00	5,400,000.00
22020201	Electricity Charges	3,000,000.00	3,000,000.00	2,201,547.00	3,000,000.00
22020205	Water Rates	2,400,000.00	2,400,000.00	2,100,000.00	2,400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	58,000,000.00	155,500,000.00	135,301,503.00	201,500,000.00
22020301	Office Stationaries/Computer Consumables	4,000,000.00	22,000,000.00	17,612,001.00	22,000,000.00
22020305	Printing of Non security Documents	5,000,000.00	26,000,000.00	23,000,475.00	26,000,000.00

		Nafada Local Government	2025 Approved Budget - Expenditure by Economic Classification		
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	2,989,610.00	10,000,000.00
22020307	Drugs & Medical Supplies	30,000,000.00	30,000,000.00	26,961,988.00	70,000,000.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	40,000,000.00	36,986,766.00	40,000,000.00
22020313	Accessories/Materials/Supplies General	3,000,000.00	23,000,000.00	19,861,988.00	28,000,000.00
22020314	Printing/Publications General	4,000,000.00	5,500,000.00	3,210,577.00	5,500,000.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	6,000,000.00	4,678,098.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	50,500,000.00	114,000,000.00	70,170,724.00	174,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	11,000,000.00	5,567,000.00	11,000,000.00
22020402	Maintenance of Office Furniture	500,000.00	1,000,000.00	690,000.00	1,000,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	7,000,000.00	4,321,010.00	6,000,000.00
22020406	Other Maintenance Services	19,000,000.00	32,000,000.00	20,806,776.00	58,000,000.00
22020412	Maintenance of Markets/Public Places	3,000,000.00	8,000,000.00	3,540,000.00	8,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	25,000,000.00	16,123,409.00	30,000,000.00
22020414	Maintenance of Office/Residential Buildings	10,000,000.00	30,000,000.00	19,122,529.00	30,000,000.00
22020415	Maintenance of Boreholes	0.00	0.00	0.00	30,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000,000.00
22020501	Local Training	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	308,500,000.00	363,000,000.00	305,963,443.00	428,500,000.00
22020601	Security Services	256,000,000.00	266,000,000.00	234,876,548.00	300,000,000.00
22020603	Residential Rent	4,000,000.00	4,500,000.00	3,560,000.00	5,000,000.00
22020605	Cleaning and Fumigation Services	5,000,000.00	6,000,000.00	3,458,344.00	27,000,000.00
22020614	Other Services General	15,000,000.00	45,000,000.00	32,610,000.00	45,000,000.00
22020627	Inspection Visits	0.00	0.00	0.00	10,000,000.00
22020630	Disease Control Programmes	8,000,000.00	13,000,000.00	8,765,879.00	13,000,000.00
22020646	Audit Fees and Expenses	15,000,000.00	17,000,000.00	13,879,548.00	17,000,000.00
22020652	Rescue Services	500,000.00	1,500,000.00	710,963.00	1,500,000.00
22020657	Celebration of Workers & Other Days	5,000,000.00	10,000,000.00	8,102,161.00	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,200,000.00	5,200,000.00	3,202,462.00	5,300,000.00
22020707	Agricultural Services	3,000,000.00	5,000,000.00	2,310,532.00	5,000,000.00
22020712	Other Consultancy Services	200,000.00	200,000.00	891,930.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	4,775,299.00	6,000,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	1,564,320.00	2,000,000.00
22020803	Plant/Generator fuel Cost	4,000,000.00	4,000,000.00	3,210,979.00	4,000,000.00
220209	FINANCIAL CHARGES - GENERAL	10,000,000.00	15,000,000.00	9,390,177.00	15,000,000.00
22020901	Bank Charges (Other Than Interest)	8,000,000.00	11,000,000.00	7,230,167.00	11,000,000.00
22020904	Other CRF Bank Charges	2,000,000.00	4,000,000.00	2,160,010.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	250,150,000.00	359,650,000.00	243,758,389.00	615,200,000.00
22021001	Entertainment & Hospitality	30,000,000.00	35,000,000.00	27,896,439.00	35,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	61,000,000.00	56,970,765.00	61,000,000.00

		Nafada Local Government	2025 Approved Budget - Expenditure by Economic Classification		
22021003	Publicity & Advertisements/Awareness	3,000,000.00	13,000,000.00	9,699,010.00	10,000,000.00
22021004	Medical Expenses Locally and Internationally	15,000,000.00	25,000,000.00	0.00	0.00
22021006	Postage & Courier Services	150,000.00	1,150,000.00	0.00	200,000.00
22021007	Welfare Packages	50,000,000.00	50,500,000.00	46,589,709.00	100,000,000.00
22021009	Sporting Services	0.00	0.00	0.00	20,000,000.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	15,000,000.00	10,560,000.00	50,000,000.00
22021016	Monitoring & Evaluation	2,000,000.00	3,000,000.00	800,000.00	3,000,000.00
22021021	Gender & Social Inclusion Related Matters	5,000,000.00	13,000,000.00	2,689,000.00	13,000,000.00
22021023	Contingencies	2,000,000.00	2,000,000.00	959,654.00	25,000,000.00
22021030	WASH Activities	20,000,000.00	24,000,000.00	19,456,987.00	30,000,000.00
22021036	Religious Intervention	15,000,000.00	27,000,000.00	13,987,569.00	27,000,000.00
22021038	Other Miscellaneous	38,000,000.00	90,000,000.00	54,149,256.00	96,000,000.00
22021045	Casual Workers Teachers	0.00	0.00	0.00	40,000,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	0.00	0.00	40,000,000.00
22021047	Casual Worker Health	0.00	0.00	0.00	65,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,252,000,000.00	1,608,000,000.00	1,460,162,370.00	814,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,242,000,000.00	1,597,000,000.00	1,458,061,169.00	809,000,000.00
22040104	Grant To Local Governments Capital	30,000,000.00	50,000,000.00	39,140,000.00	50,000,000.00
22040109	Grant to Communities/NGO's/Unions	10,000,000.00	25,000,000.00	16,969,816.00	25,000,000.00
22040110	Contribution to Higher Institutions	700,000,000.00	900,000,000.00	876,549,870.00	459,000,000.00
22040111	Contribution to LGA Pension Board	315,000,000.00	355,000,000.00	338,968,903.00	0.00
22040112	Contribution to Gombe Health Equity Fund	50,000,000.00	55,000,000.00	35,354,608.00	55,000,000.00
22040114	Contribution to Local Governmnet Service Commission	17,000,000.00	27,000,000.00	10,985,819.00	20,000,000.00
22040115	Contribution to local Govt. Education Authority	8,000,000.00	13,000,000.00	6,000,000.00	0.00
22040116	Contribution to Auditor General to Local Government	20,000,000.00	60,000,000.00	33,252,728.00	50,000,000.00
22040117	Contribution to Traditional Councils	20,000,000.00	20,000,000.00	18,000,000.00	20,000,000.00
22040118	Contributions for Ministry for LGA Bureau	12,000,000.00	32,000,000.00	25,497,425.00	30,000,000.00
22040119	Contribution to Agric Activities	60,000,000.00	60,000,000.00	57,342,000.00	100,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	10,000,000.00	11,000,000.00	2,101,201.00	5,000,000.00
22040202	Grant to other Organisations	10,000,000.00	11,000,000.00	2,101,201.00	5,000,000.00
2205	SUBSIDIES GENERAL	10,000,000.00	15,000,000.00	8,900,554.00	65,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	10,000,000.00	15,000,000.00	8,900,554.00	65,000,000.00
22050103	Health Subsidies	10,000,000.00	15,000,000.00	8,900,554.00	15,000,000.00
22050104	Education Subsidy	0.00	0.00	0.00	50,000,000.00
2206	PUBLIC DEBT CHARGES	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
220604	DOMESTIC PRINCIPAL	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00

		Nafada Local Government 2025 Approved Budget - Expenditure by Economic Classification			
23	CAPITAL EXPENDITURE	2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
2301	FIXED ASSETS PURCHASED	274,000,000.00	319,000,000.00	58,200,796.00	492,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	274,000,000.00	319,000,000.00	58,200,796.00	492,000,000.00
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	0.00	13,000,000.00
23010105	Purchase of Motor Vehicles	185,000,000.00	185,000,000.00	0.00	185,000,000.00
23010106	Purchase of Vans	0.00	0.00	0.00	0.00
23010108	Purchase of Buses	0.00	0.00	0.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	20,000,000.00	5,000,000.00	50,000,000.00
23010113	Purchase of Computers	3,000,000.00	3,000,000.00	0.00	3,000,000.00
23010119	Purchase of Power Generating Set	12,000,000.00	12,000,000.00	0.00	32,000,000.00
23010121	Purchase of Residential Furniture	10,000,000.00	10,000,000.00	0.00	10,000,000.00
23010124	Purchase of Teaching/Learning EquipmentS	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
23010127	Purchase Agricultural Equipment	11,000,000.00	36,000,000.00	21,163,796.00	36,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	10,000,000.00	4,816,000.00	10,000,000.00
23010142	Purchase of General Items	6,000,000.00	6,000,000.00	2,321,000.00	31,000,000.00
2302	CONSTRUCTION / PROVISION	2,167,000,000.00	3,012,000,000.00	2,360,474,907.00	3,608,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,167,000,000.00	3,012,000,000.00	2,360,474,907.00	3,608,000,000.00
23020101	Construction/Provision of office Buildings	1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	1,170,000,000.00
23020102	Construction/Provision of Resdential Buildings	0.00	0.00	0.00	30,000,000.00
23020103	Construction/Provision of Electricity	30,000,000.00	30,000,000.00	0.00	60,000,000.00
23020104	Construction/Provision of Housing	75,000,000.00	115,000,000.00	40,000,000.00	170,000,000.00
23020105	Construction/Provision of Water Facilities	95,000,000.00	115,000,000.00	48,876,895.00	350,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	40,000,000.00	40,000,000.00	0.00	183,000,000.00
23020107	Construction/Provision of Public Schools	0.00	0.00	0.00	100,000,000.00
23020110	Construction/Provision of Fire Fighting Station	0.00	0.00	0.00	0.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	55,000,000.00	34,165,977.00	155,000,000.00
23020114	Construction/Provision of Roads	300,000,000.00	450,000,000.00	373,931,396.00	940,000,000.00
23020116	Construction/ Provision of Water Ways	20,000,000.00	20,000,000.00	2,879,654.00	30,000,000.00
23020118	Construction/ Provision of Infrastrature	21,000,000.00	21,000,000.00	0.00	30,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
23020124	Construction of Markets/Parks	60,000,000.00	60,000,000.00	0.00	130,000,000.00
23020126	Construction/Provision of Cemetries	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
2303	REHABILITATION / REPAIRS	25,000,000.00	25,000,000.00	3,321,000.00	47,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00	25,000,000.00	3,321,000.00	47,000,000.00
23030102	Rehabilitation/Repairs- Electricity	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	0.00	0.00	20,000,000.00
23030105	Rehabilitation/Repairs - Hospital/Health Centres	10,000,000.00	10,000,000.00	0.00	12,000,000.00

		Nafada Local Government	2025 Approved Budget - Expenditure by Economic Classification		
23030112	Rehabilitation/Repairs - Agricultural Facilities	5,000,000.00	5,000,000.00	0.00	5,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	41,000,000.00	41,000,000.00	0.00	281,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	41,000,000.00	41,000,000.00	0.00	281,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	30,000,000.00	0.00	220,000,000.00
23040103	Wild life Conservation	2,000,000.00	2,000,000.00	0.00	2,000,000.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	4,000,000.00	0.00	4,000,000.00
23040105	Water Pollution Preservation & Control	5,000,000.00	5,000,000.00	0.00	15,000,000.00
23040106	Enviromental Sanitation	0.00	0.00	0.00	40,000,000.00
2305	OTHER CAPITAL PROJECTS	109,000,000.00	131,000,000.00	53,687,572.00	198,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	109,000,000.00	131,000,000.00	53,687,572.00	198,000,000.00
23050101	Research and Development	5,000,000.00	5,000,000.00	0.00	10,000,000.00
23050102	Computer Software Acquisition	30,000,000.00	30,000,000.00	1,500,000.00	25,000,000.00
23050108	Other Non Tangible Assets	0.00	0.00	0.00	60,000,000.00
23050111	Agricultural Inputs	13,000,000.00	35,000,000.00	20,964,713.00	32,000,000.00
23050113	Investment	61,000,000.00	61,000,000.00	31,222,859.00	71,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Expenditure	5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
701	General Public Service	2,870,450,000.00	3,153,450,000.00	2,634,596,032.00	3,347,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	481,150,000.00	702,650,000.00	375,745,409.00	760,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,000,000.00	185,000,000.00	0.00	185,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	296,150,000.00	517,650,000.00	375,745,409.00	575,000,000.00
7013	GENERAL SERVICES	1,852,500,000.00	1,914,000,000.00	1,755,934,794.00	2,066,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,801,500,000.00	1,863,000,000.00	1,747,113,794.00	1,985,000,000.00
70133	OTHER GENERAL SERVICES	51,000,000.00	51,000,000.00	8,821,000.00	81,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
703	Public Order and Safety	0.00	0.00	0.00	0.00
7032	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
704	Economic Affairs	841,900,000.00	1,207,900,000.00	834,025,966.00	1,975,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	75,000,000.00	75,000,000.00	15,000,000.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	75,000,000.00	75,000,000.00	15,000,000.00	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
70421	AGRICULTURE	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
7043	FUEL AND ENERGY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
70435	ELECTRICITY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
7045	TRANSPORT	456,900,000.00	705,900,000.00	514,276,512.00	1,188,000,000.00
70451	ROAD TRANSPORT	456,900,000.00	705,900,000.00	514,276,512.00	1,188,000,000.00
705	Environmental Protection	45,000,000.00	45,000,000.00	4,973,620.00	519,000,000.00
7051	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	265,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	265,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	45,000,000.00	45,000,000.00	4,973,620.00	249,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	45,000,000.00	45,000,000.00	4,973,620.00	249,000,000.00
706	Housing and Community Amenities	413,000,000.00	1,033,000,000.00	690,563,119.00	785,000,000.00
7062	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
70621	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00

		Nafada Local Government	2025 Approved Budget - Total Expenditure by Functional Classification		
Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
7063	WATER SUPPLY	105,000,000.00	125,000,000.00	53,692,895.00	405,000,000.00
70631	WATER SUPPLY	105,000,000.00	125,000,000.00	53,692,895.00	405,000,000.00
7064	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
70641	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
707	Health	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
7074	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
70741	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
708	Recreation, Culture and Religion	88,000,000.00	128,000,000.00	40,000,000.00	260,000,000.00
7082	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00
70821	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,000,000.00	63,000,000.00	40,000,000.00	70,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,000,000.00	63,000,000.00	40,000,000.00	70,000,000.00
709	Education	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,622,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	625,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	625,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
710	Social Protection	315,000,000.00	355,000,000.00	338,968,903.00	430,000,000.00
7102	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	400,000,000.00
71021	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	400,000,000.00
7106	HOUSING	0.00	0.00	0.00	30,000,000.00
71061	HOUSING	0.00	0.00	0.00	30,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Personnel Expenditure	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
701	General Public Service	259,000,000.00	314,000,000.00	248,530,636.00	368,300,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	104,000,000.00	124,000,000.00	95,467,427.00	115,300,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	104,000,000.00	124,000,000.00	95,467,427.00	115,300,000.00
7013	GENERAL SERVICES	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
70131	GENERAL PERSONNEL SERVICES	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
704	Economic Affairs	190,000,000.00	235,000,000.00	194,839,426.00	231,100,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
70421	AGRICULTURE	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
7045	TRANSPORT	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
70451	ROAD TRANSPORT	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
705	Environmental Protection	0.00	0.00	0.00	105,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	105,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	105,000,000.00
707	Health	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
7074	PUBLIC HEALTH SERVICES	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
70741	PUBLIC HEALTH SERVICES	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
709	Education	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	500,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	500,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	120,000,000.00	120,000,000.00	102,499,467.00	140,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	120,000,000.00	120,000,000.00	102,499,467.00	140,000,000.00
710	Social Protection	0.00	0.00	0.00	400,000,000.00
7102	OLD AGE	0.00	0.00	0.00	400,000,000.00
71021	OLD AGE	0.00	0.00	0.00	400,000,000.00

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Nafada Local Government

Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non-Debt Recurrent Expenditure		1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
701	General Public Service	570,650,000.00	798,650,000.00	624,328,567.00	985,700,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	192,150,000.00	393,650,000.00	280,277,982.00	459,700,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	192,150,000.00	393,650,000.00	280,277,982.00	459,700,000.00
7013	GENERAL SERVICES	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
70131	GENERAL PERSONNEL SERVICES	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
704	Economic Affairs	153,900,000.00	242,900,000.00	167,760,004.00	281,900,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
70421	AGRICULTURE	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
7045	TRANSPORT	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
70451	ROAD TRANSPORT	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
705	Environmental Protection	0.00	0.00	0.00	160,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	160,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	160,000,000.00
707	Health	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
7074	PUBLIC HEALTH SERVICES	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
70741	PUBLIC HEALTH SERVICES	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
709	Education	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
710	Social Protection	315,000,000.00	355,000,000.00	338,968,903.00	0.00
7102	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	0.00
71021	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	0.00

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Nafada Local Government

Debt Service Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Debt Service Expenditure	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
701	General Public Service	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00

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Nafada Local Government

Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Capital Expenditure	2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
701	General Public Service	1,520,000,000.00	1,520,000,000.00	1,258,821,000.00	1,493,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	185,000,000.00	185,000,000.00	0.00	185,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,000,000.00	185,000,000.00	0.00	185,000,000.00
7013	GENERAL SERVICES	1,319,000,000.00	1,319,000,000.00	1,258,821,000.00	1,287,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,268,000,000.00	1,268,000,000.00	1,250,000,000.00	1,206,000,000.00
70133	OTHER GENERAL SERVICES	51,000,000.00	51,000,000.00	8,821,000.00	81,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
703	Public Order and Safety	0.00	0.00	0.00	0.00
7032	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
704	Economic Affairs	498,000,000.00	730,000,000.00	471,426,536.00	1,462,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	75,000,000.00	75,000,000.00	15,000,000.00	150,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	75,000,000.00	75,000,000.00	15,000,000.00	150,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00
70421	AGRICULTURE	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00
7043	FUEL AND ENERGY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
70435	ELECTRICITY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
7045	TRANSPORT	320,000,000.00	470,000,000.00	376,811,050.00	980,000,000.00
70451	ROAD TRANSPORT	320,000,000.00	470,000,000.00	376,811,050.00	980,000,000.00
705	Environmental Protection	45,000,000.00	45,000,000.00	4,973,620.00	254,000,000.00
7051	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	45,000,000.00	45,000,000.00	4,973,620.00	249,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	45,000,000.00	45,000,000.00	4,973,620.00	249,000,000.00
706	Housing and Community Amenities	413,000,000.00	1,033,000,000.00	690,563,119.00	785,000,000.00
7062	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
70621	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
7063	WATER SUPPLY	105,000,000.00	125,000,000.00	53,692,895.00	405,000,000.00
70631	WATER SUPPLY	105,000,000.00	125,000,000.00	53,692,895.00	405,000,000.00
7064	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
70641	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00

		Nafada Local Government				2025 Approved Budget - Capital Expenditure by Functional Classification	
Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget		
707	Health	50,000,000.00	50,000,000.00	0.00	195,000,000.00		
7074	PUBLIC HEALTH SERVICES	50,000,000.00	50,000,000.00	0.00	195,000,000.00		
70741	PUBLIC HEALTH SERVICES	50,000,000.00	50,000,000.00	0.00	195,000,000.00		
708	Recreation, Culture and Religion	88,000,000.00	128,000,000.00	40,000,000.00	260,000,000.00		
7082	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00		
70821	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00		
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,000,000.00	63,000,000.00	40,000,000.00	70,000,000.00		
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	23,000,000.00	63,000,000.00	40,000,000.00	70,000,000.00		
709	Education	2,000,000.00	22,000,000.00	9,900,000.00	147,000,000.00		
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	125,000,000.00		
70912	PRIMARY EDUCATION	0.00	0.00	0.00	125,000,000.00		
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00		
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00		
710	Social Protection	0.00	0.00	0.00	30,000,000.00		
7106	HOUSING	0.00	0.00	0.00	30,000,000.00		
71061	HOUSING	0.00	0.00	0.00	30,000,000.00		

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Total Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Expenditure		5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
21520900	Nafada	5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
21520910	Nafada North	5,635,550,000.00	7,263,550,000.00	5,824,501,882.00	8,552,000,000.00
21520911	Nafada East	3,303,550,000.00	4,149,550,000.00	3,516,754,956.00	5,169,000,000.00
21520912	Nafada West	284,000,000.00	299,000,000.00	18,283,559.00	454,000,000.00
21520913	Nafada Central	598,000,000.00	1,348,000,000.00	979,578,761.00	683,000,000.00
21520914	Barwo Winde	1,316,000,000.00	1,328,000,000.00	1,285,126,553.00	1,342,000,000.00
21520915	Gudukku	91,000,000.00	96,000,000.00	22,437,053.00	241,000,000.00
21520916	Jigawa	27,000,000.00	27,000,000.00	0.00	472,000,000.00
21520917	Barwo Nasarawo	16,000,000.00	16,000,000.00	2,321,000.00	191,000,000.00
21520920	Nafada South	196,000,000.00	296,000,000.00	132,461,458.00	980,000,000.00
21520921	Birin Bolewa	18,000,000.00	28,000,000.00	8,308,659.00	220,000,000.00
21520922	Birin Fulani East	78,000,000.00	108,000,000.00	30,275,904.00	423,000,000.00
21520923	Birin Fulani West	100,000,000.00	160,000,000.00	93,876,895.00	337,000,000.00

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Nafada Local Government

Personnel Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel Expenditure By Location		719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
21520900	Nafada	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
21520910	Nafada North	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
21520911	Nafada East	719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Other Non Debt Expenditure		1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
21520900	Nafada	1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
21520910	Nafada North	1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
21520911	Nafada East	1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Debt Service Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Debt Service Expenditure		520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
21520900	Nafada	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
21520910	Nafada North	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
21520911	Nafada East	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Capital Expenditure by Location

Code	Location	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Cpaital Expenditure By Location		2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
21520900	Nafada	2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
21520910	Nafada North	2,420,000,000.00	3,232,000,000.00	2,343,222,817.00	3,646,000,000.00
21520911	Nafada East	88,000,000.00	118,000,000.00	35,475,891.00	263,000,000.00
21520912	Nafada West	284,000,000.00	299,000,000.00	18,283,559.00	454,000,000.00
21520913	Nafada Central	598,000,000.00	1,348,000,000.00	979,578,761.00	683,000,000.00
21520914	Barwo Winde	1,316,000,000.00	1,328,000,000.00	1,285,126,553.00	1,342,000,000.00
21520915	Gudukku	91,000,000.00	96,000,000.00	22,437,053.00	241,000,000.00
21520916	Jigawa	27,000,000.00	27,000,000.00	0.00	472,000,000.00
21520917	Barwo Nasarawo	16,000,000.00	16,000,000.00	2,321,000.00	191,000,000.00
21520920	Nafada South	196,000,000.00	296,000,000.00	132,461,458.00	980,000,000.00
21520921	Birin Bolewa	18,000,000.00	28,000,000.00	8,308,659.00	220,000,000.00
21520922	Birin Fulani East	78,000,000.00	108,000,000.00	30,275,904.00	423,000,000.00
21520923	Birin Fulani West	100,000,000.00	160,000,000.00	93,876,895.00	337,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Total Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Expenditure by Programme (Sector, Objectives)		5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
01	Agriculture	256,000,000.00	373,000,000.00	301,428,454.00	533,000,000.00
0101	Effective governance of the Agriculture Sector	207,000,000.00	242,000,000.00	225,133,968.00	305,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	207,000,000.00	242,000,000.00	225,133,968.00	305,000,000.00
0102	Development of the livestock value chain	20,000,000.00	35,000,000.00	14,465,964.00	35,000,000.00
010202	Meat processing and marketing	10,000,000.00	15,000,000.00	3,890,073.00	15,000,000.00
010205	Animal health and livestock diseases management	5,000,000.00	15,000,000.00	10,575,891.00	15,000,000.00
010206	Livestock feeds development	5,000,000.00	5,000,000.00	0.00	5,000,000.00
0103	Enhancement of food production and productivity	26,000,000.00	78,000,000.00	51,240,617.00	75,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	10,000,000.00	40,000,000.00	30,275,904.00	40,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	16,000,000.00	38,000,000.00	20,964,713.00	35,000,000.00
0107	Promotion of enabling environment for increased agricultural development	0.00	0.00	0.00	100,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	0.00	0.00	0.00	100,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00
02	Societal Re-orientation	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
0210	Societal Re-orientation - General	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
021001	Societal Re-orientation - General	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
03	Poverty Alleviation	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
0310	Poverty Alleviation - General	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
031001	Poverty Alleviation - General	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
04	Health	330,700,000.00	375,700,000.00	257,134,576.00	584,000,000.00
0401	Effective governance of the health system	280,700,000.00	325,700,000.00	257,134,576.00	399,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	0.00	0.00	0.00	100,000.00
040103	Health sector coordination mechanisms	280,700,000.00	325,700,000.00	257,134,576.00	398,900,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	50,000,000.00	0.00	185,000,000.00
040501	Functional health facilities	50,000,000.00	50,000,000.00	0.00	185,000,000.00
05	Education	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,637,000,000.00
0501	Effective governance of the education system	925,500,000.00	1,239,500,000.00	1,146,801,124.00	1,475,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	500,000,000.00

		Nafada Local Government 2025 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)			
Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
0504	Improved quality of teaching and learning outcomes	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
050402	Instructional and learning materials	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
0505	Adequate infrastructure at all levels	0.00	0.00	0.00	140,000,000.00
050501	Schools' infrastructure construction and rehabilitation	0.00	0.00	0.00	35,000,000.00
050502	Furnishing	0.00	0.00	0.00	10,000,000.00
050504	Water, sanitation and hygiene	0.00	0.00	0.00	65,000,000.00
050505	School safety	0.00	0.00	0.00	30,000,000.00
06	Housing and Urban Development	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00
0610	Housing and Urban Development - General	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00
061001	Housing and Urban Development - General	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00
07	Gender	8,000,000.00	8,000,000.00	0.00	10,000,000.00
0710	Gender - General	8,000,000.00	8,000,000.00	0.00	10,000,000.00
071001	Gender - General	8,000,000.00	8,000,000.00	0.00	10,000,000.00
08	Youth	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
0810	Youth - General	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
081001	Youth - General	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
09	Environmental Improvement	41,000,000.00	41,000,000.00	0.00	251,000,000.00
0910	Environmental Improvement - General	41,000,000.00	41,000,000.00	0.00	251,000,000.00
091001	Environmental Improvement - General	41,000,000.00	41,000,000.00	0.00	251,000,000.00
10	Water Resources and Rural Development	95,000,000.00	115,000,000.00	53,692,895.00	630,000,000.00
1010	Water Resources and Rural Deve - General	95,000,000.00	115,000,000.00	53,692,895.00	630,000,000.00
101001	Water Resources and Rural Deve - General	95,000,000.00	115,000,000.00	53,692,895.00	630,000,000.00
11	Information Communication and Technology	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
1110	Information Communication and Technology - General	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
111001	Information Communication and Technology - General	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
12	Growing the Private Sector	71,000,000.00	71,000,000.00	0.00	71,000,000.00
1210	Growing the Private Sector - General	71,000,000.00	71,000,000.00	0.00	71,000,000.00
121001	Growing the Private Sector - General	71,000,000.00	71,000,000.00	0.00	71,000,000.00
13	Reform of Government and Governance	3,130,450,000.00	3,453,450,000.00	2,969,743,935.00	3,812,000,000.00
1310	Reform of Government and Governance - General	3,130,450,000.00	3,453,450,000.00	2,969,743,935.00	3,812,000,000.00
131001	Reform of Government and Governance - General	3,130,450,000.00	3,453,450,000.00	2,969,743,935.00	3,812,000,000.00
14	Power	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
1410	Power - General	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
141001	Power - General	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
16	Water	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
1610	Water Ways - General	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
161001	Water Ways - General	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00

		Nafada Local Government				2025 Approved Budget - Total Expenditure by Programme (Sector, Objective and Programme)	
Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget		
17	Road	686,900,000.00	1,535,900,000.00	1,117,044,223.00	1,418,000,000.00		
1710	Road - General	686,900,000.00	1,535,900,000.00	1,117,044,223.00	1,418,000,000.00		
171001	Road - General	686,900,000.00	1,535,900,000.00	1,117,044,223.00	1,418,000,000.00		

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Personnel by Programme (Sector, Objectives)		719,000,000.00	829,000,000.00	703,005,909.00	1,926,100,000.00
01	Agriculture	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
0101	Effective governance of the Agriculture Sector	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
04	Health	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
0401	Effective governance of the health system	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	0.00	0.00	0.00	100,000.00
040103	Health sector coordination mechanisms	150,000,000.00	160,000,000.00	157,136,380.00	181,600,000.00
05	Education	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
0501	Effective governance of the education system	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	120,000,000.00	120,000,000.00	102,499,467.00	140,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	500,000,000.00
10	Water Resources and Rural Development	0.00	0.00	0.00	105,000,000.00
1010	Water Resources and Rural Deve - General	0.00	0.00	0.00	105,000,000.00
101001	Water Resources and Rural Deve - General	0.00	0.00	0.00	105,000,000.00
13	Reform of Government and Governance	259,000,000.00	314,000,000.00	248,530,636.00	768,300,000.00
1310	Reform of Government and Governance - General	259,000,000.00	314,000,000.00	248,530,636.00	768,300,000.00
131001	Reform of Government and Governance - General	259,000,000.00	314,000,000.00	248,530,636.00	768,300,000.00
17	Road	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
1710	Road - General	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
171001	Road - General	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00

Nafada Local Government 2025 Approved Budget**Nafada Local Government****Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)**

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Other Non-Debt Recurrent by Programme (Sector, Objectives)		1,975,750,000.00	2,681,750,000.00	2,275,357,327.00	2,479,900,000.00
01	Agriculture	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
0101	Effective governance of the Agriculture Sector	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
04	Health	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
0401	Effective governance of the health system	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
040103	Health sector coordination mechanisms	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
05	Education	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
0501	Effective governance of the education system	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
10	Water Resources and Rural Development	0.00	0.00	0.00	160,000,000.00
1010	Water Resources and Rural Deve - General	0.00	0.00	0.00	160,000,000.00
101001	Water Resources and Rural Deve - General	0.00	0.00	0.00	160,000,000.00
13	Reform of Government and Governance	885,650,000.00	1,153,650,000.00	963,297,470.00	985,700,000.00
1310	Reform of Government and Governance - General	885,650,000.00	1,153,650,000.00	963,297,470.00	985,700,000.00
131001	Reform of Government and Governance - General	885,650,000.00	1,153,650,000.00	963,297,470.00	985,700,000.00
17	Road	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
1710	Road - General	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
171001	Road - General	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Debt Service by Programme (Sector, Objectives)		520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
13	Reform of Government and Governance	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
1310	Reform of Government and Governance - General	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
131001	Reform of Government and Governance - General	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Capital Expenditure by Programme (Sector, Objectives)		2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
01	Agriculture	49,000,000.00	131,000,000.00	76,294,486.00	228,000,000.00
0102	Development of the livestock value chain	20,000,000.00	35,000,000.00	14,465,964.00	35,000,000.00
010202	Meat processing and marketing	10,000,000.00	15,000,000.00	3,890,073.00	15,000,000.00
010205	Animal health and livestock diseases management	5,000,000.00	15,000,000.00	10,575,891.00	15,000,000.00
010206	Livestock feeds development	5,000,000.00	5,000,000.00	0.00	5,000,000.00
0103	Enhancement of food production and productivity	26,000,000.00	78,000,000.00	51,240,617.00	75,000,000.00
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	10,000,000.00	40,000,000.00	30,275,904.00	40,000,000.00
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	16,000,000.00	38,000,000.00	20,964,713.00	35,000,000.00
0107	Promotion of enabling environment for increased agricultural development	0.00	0.00	0.00	100,000,000.00
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	0.00	0.00	0.00	100,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00
011001	Agriculture Programme Not Elsewhere Classified	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00
02	Societal Re-orientation	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
0210	Societal Re-orientation - General	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
021001	Societal Re-orientation - General	6,000,000.00	6,000,000.00	4,973,620.00	70,000,000.00
03	Poverty Alleviation	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
0310	Poverty Alleviation - General	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
031001	Poverty Alleviation - General	33,000,000.00	33,000,000.00	18,546,980.00	40,000,000.00
04	Health	50,000,000.00	50,000,000.00	0.00	185,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	50,000,000.00	0.00	185,000,000.00
040501	Functional health facilities	50,000,000.00	50,000,000.00	0.00	185,000,000.00
05	Education	2,000,000.00	22,000,000.00	9,900,000.00	162,000,000.00
0504	Improved quality of teaching and learning outcomes	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
050402	Instructional and learning materials	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
0505	Adequate infrastructure at all levels	0.00	0.00	0.00	140,000,000.00
050501	Schools' infrastructure construction and rehabilitation	0.00	0.00	0.00	35,000,000.00
050502	Furnishing	0.00	0.00	0.00	10,000,000.00
050504	Water, sanitation and hygiene	0.00	0.00	0.00	65,000,000.00
050505	School safety	0.00	0.00	0.00	30,000,000.00
06	Housing and Urban Development	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00
0610	Housing and Urban Development - General	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00
061001	Housing and Urban Development - General	90,000,000.00	130,000,000.00	55,000,000.00	240,000,000.00

		Nafada Local Government	2025 Approved Budget - Capital Expenditure by Programme (Sector, Objective and Programme)		
Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
07	Gender	8,000,000.00	8,000,000.00	0.00	10,000,000.00
0710	Gender - General	8,000,000.00	8,000,000.00	0.00	10,000,000.00
071001	Gender - General	8,000,000.00	8,000,000.00	0.00	10,000,000.00
08	Youth	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
0810	Youth - General	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
081001	Youth - General	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
09	Environmental Improvement	41,000,000.00	41,000,000.00	0.00	251,000,000.00
0910	Environmental Improvement - General	41,000,000.00	41,000,000.00	0.00	251,000,000.00
091001	Environmental Improvement - General	41,000,000.00	41,000,000.00	0.00	251,000,000.00
10	Water Resources and Rural Development	95,000,000.00	115,000,000.00	53,692,895.00	365,000,000.00
1010	Water Resources and Rural Deve - General	95,000,000.00	115,000,000.00	53,692,895.00	365,000,000.00
101001	Water Resources and Rural Deve - General	95,000,000.00	115,000,000.00	53,692,895.00	365,000,000.00
11	Information Communication and Technology	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
1110	Information Communication and Technology - General	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
111001	Information Communication and Technology - General	54,000,000.00	54,000,000.00	3,821,000.00	74,000,000.00
12	Growing the Private Sector	71,000,000.00	71,000,000.00	0.00	71,000,000.00
1210	Growing the Private Sector - General	71,000,000.00	71,000,000.00	0.00	71,000,000.00
121001	Growing the Private Sector - General	71,000,000.00	71,000,000.00	0.00	71,000,000.00
13	Reform of Government and Governance	1,465,000,000.00	1,465,000,000.00	1,255,000,000.00	1,558,000,000.00
1310	Reform of Government and Governance - General	1,465,000,000.00	1,465,000,000.00	1,255,000,000.00	1,558,000,000.00
131001	Reform of Government and Governance - General	1,465,000,000.00	1,465,000,000.00	1,255,000,000.00	1,558,000,000.00
14	Power	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
1410	Power - General	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
141001	Power - General	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
16	Water	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
1610	Water Ways - General	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
161001	Water Ways - General	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
17	Road	550,000,000.00	1,300,000,000.00	979,578,761.00	1,210,000,000.00
1710	Road - General	550,000,000.00	1,300,000,000.00	979,578,761.00	1,210,000,000.00
171001	Road - General	550,000,000.00	1,300,000,000.00	979,578,761.00	1,210,000,000.00

Nafada Local Government 2025 Approved Budget - Capital Expenditure by Project

Nafada Local Government

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Total Capital Expenditure				2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Purchase of 5 motorcycle for Monitoring and Evaluation	012500100100 - Personnel Management Department	23010104 - Purchase of Motor Cycles	21520911 - Nafada East	0.00	0.00	0.00	10,000,000.00
Purchase of Motor Vehicle for Chairman, Secretary, Emir	012500100100 - Personnel Management Department	23010105 - Purchase of Motor Vehicles	21520912 - Nafada West	185,000,000.00	185,000,000.00	0.00	185,000,000.00
Construction of LG Secretariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520914 - Barwo Winde	1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	1,100,000,000.00
Construction and Repairs of District Head Palaces	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520915 - Gudukku	60,000,000.00	60,000,000.00	0.00	100,000,000.00
Renovation of Emir's Palace	012500100100 - Personnel Management Department	23020104 - Construction/Provision of Housing	21520915 - Gudukku	5,000,000.00	5,000,000.00	0.00	20,000,000.00
Purchase of Residential Furniture	012500100100 - Personnel Management Department	23010121 - Purchase of Residential Furniture	21520916 - Jigawa	10,000,000.00	10,000,000.00	0.00	10,000,000.00
Purchase of TV Plasma and accessories	012500100100 - Personnel Management Department	23010142 - Purchase of General Items	21520917 - Barwo Nasarawo	6,000,000.00	6,000,000.00	2,321,000.00	6,000,000.00
Purchase of Hilux Van	012500100100 - Personnel Management Department	23010106 - Purchase of Vans	21520921 - Birin Bolewa	0.00	0.00	0.00	0.00
Contribution for Construction of Emir and Chief sectariat	012500100100 - Personnel Management Department	23020101 - Construction/Provision of office Buildings	21520921 - Birin Bolewa	0.00	0.00	0.00	70,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Reconstruction of Fire Service Office	012500100100 - Personnel Management Department	23020110 - Construction/Provision of Fire Fighting Station	21520921 - Birin Bolewa	0.00	0.00	0.00	0.00
Purchase of council Bus (Coaster Bus)	012500100100 - Personnel Management Department	23010108 - Purchase of Buses	21520922 - Birin Fulani East	0.00	0.00	0.00	80,000,000.00
Purchase of Office Furniture	012500100100 - Personnel Management Department	23010112 - Purchase of Office Furniture and Fittings	21520923 - Birin Fulani West	20,000,000.00	20,000,000.00	5,000,000.00	50,000,000.00
Purchase of Veterinary Drugs and Equipment	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520911 - Nafada East	5,000,000.00	15,000,000.00	10,575,891.00	15,000,000.00
Purchase of 8 Canoe at six wards Appendix 1	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520912 - Nafada West	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00
Repairs of Tractor	021500100100 - Agricultural and Natural Resources Department	23010127 - Purchase Agricultural Equipment	21520913 - Nafada Central	3,000,000.00	3,000,000.00	0.00	3,000,000.00
Purchase of Agric Chemical Appendix 4	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520914 - Barwo Winde	10,000,000.00	22,000,000.00	15,977,054.00	22,000,000.00
Maintenance of Farmland Grazing Reserve	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520915 - Gudukku	5,000,000.00	10,000,000.00	3,890,073.00	10,000,000.00
Agric Empowerment Appendix 3	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520916 - Jigawa	0.00	0.00	0.00	100,000,000.00
Wild Life Conservation	021500100100 - Agricultural and Natural Resources Department	23040103 - Wild life Conservation	21520916 - Jigawa	2,000,000.00	2,000,000.00	0.00	2,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	Nafada Local Government 2025 Approved Budget - Capital Expenditure by Project			
				2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Repairs of Abattoir at Nafada	021500100100 - Agricultural and Natural Resources Department	23030112 - Rehabilitation/Repairs - Agricultural Facilities	21520921 - Birin Bolewa	5,000,000.00	5,000,000.00	0.00	5,000,000.00
Raising of Seedlings and Tree Planting	021500100100 - Agricultural and Natural Resources Department	23050111 - Agricultural Inputs	21520921 - Birin Bolewa	3,000,000.00	13,000,000.00	4,987,659.00	10,000,000.00
Irrigation Farming at four wards Appendix 2	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520922 - Birin Fulani East	10,000,000.00	40,000,000.00	30,275,904.00	40,000,000.00
Construction of Agric Fertilizer Store	021500100100 - Agricultural and Natural Resources Department	23020113 - Construction/Provision of Agricultural Facilities	21520923 - Birin Fulani West	5,000,000.00	5,000,000.00	0.00	5,000,000.00
Purchase of Computers and Accessories	022000100100 - Finance and Supply Department	23010113 - Purchase of Computers	21520911 - Nafada East	3,000,000.00	3,000,000.00	0.00	3,000,000.00
Construction of Market Lockup Shops Stall Appendix 5	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520912 - Nafada West	50,000,000.00	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	21520913 - Nafada Central	10,000,000.00	10,000,000.00	0.00	10,000,000.00
Computer Software Acquisition	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520914 - Barwo Winde	15,000,000.00	15,000,000.00	1,500,000.00	15,000,000.00
Local Government Investment Property Development Company	022000100100 - Finance and Supply Department	23050113 - Investment	21520915 - Gudukku	1,000,000.00	1,000,000.00	0.00	1,000,000.00
Human Resource Management Information System	022000100100 - Finance and Supply Department	23050102 - Computer Software Acquisition	21520916 - Jigawa	15,000,000.00	15,000,000.00	0.00	10,000,000.00
Re-Capitalization of Bubayero Microfinance	022000100100 - Finance and Supply Department	23050113 - Investment	21520917 - Barwo Nasarawo	10,000,000.00	10,000,000.00	0.00	10,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Completion of Township Market at Nafada Town	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520921 - Birin Bolewa	0.00	0.00	0.00	50,000,000.00
Construction of lock up shops at Barwo Nasarawo Market	022000100100 - Finance and Supply Department	23020124 - Construction of Markets/Parks	21520922 - Birin Fulani East	0.00	0.00	0.00	20,000,000.00
Research and Development	022000100100 - Finance and Supply Department	23050101 - Research and Development	21520923 - Birin Fulani West	5,000,000.00	5,000,000.00	0.00	10,000,000.00
Land Acquisition	023400100100 - Works, Housing and Transport Department	23010101 - Purchase/Acquisition of Land	21520911 - Nafada East	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
Construction of Earth Dam and water Pump Appendix 8	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520911 - Nafada East	10,000,000.00	10,000,000.00	0.00	30,000,000.00
Purchase of Electric Generator	023400100100 - Works, Housing and Transport Department	23010119 - Purchase of Power Generating Set	21520912 - Nafada West	12,000,000.00	12,000,000.00	0.00	12,000,000.00
Construction of Earth Dam at Njalkam	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520912 - Nafada West	0.00	0.00	0.00	10,000,000.00
Construction of Feeder Road at Gudukku-Nafada	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520912 - Nafada West	0.00	0.00	0.00	100,000,000.00
Construction of Drainages and Culverts Appendix 9	023400100100 - Works, Housing and Transport Department	23020116 - Construction/Provision of Water Ways	21520912 - Nafada West	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00
Electrifications Projects Appendix 7	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520913 - Nafada Central	30,000,000.00	30,000,000.00	0.00	30,000,000.00
Construction of Roads	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520913 - Nafada Central	300,000,000.00	450,000,000.00	373,931,396.00	200,000,000.00
Federal Road at Wure Linkina-Nafada	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520913 - Nafada Central	0.00	0.00	0.00	100,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Construction of Feeder Road at Kafiyel, Sudingo, Gurajawa	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520913 - Nafada Central	0.00	0.00	0.00	30,000,000.00
Solar Street Light Appendix 10	023400100100 - Works, Housing and Transport Department	23020123 - Construction of Traffic Light/Streets Lights	21520913 - Nafada Central	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
Construction Quarter Housing @Barwo Winde Town	023400100100 - Works, Housing and Transport Department	23020102 - Construction/Provision of Residential Buildings	21520914 - Barwo Winde	0.00	0.00	0.00	30,000,000.00
Sinking of Contrete Open Well	023400100100 - Works, Housing and Transport Department	23020105 - Construction/Provision of Water Facilities	21520914 - Barwo Winde	5,000,000.00	5,000,000.00	0.00	5,000,000.00
Construction of drainage and Culverts at Dudume (Dallati Area)	023400100100 - Works, Housing and Transport Department	23020116 - Construction/Provision of Water Ways	21520914 - Barwo Winde	0.00	0.00	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	21520914 - Barwo Winde	0.00	0.00	0.00	60,000,000.00
Completion of Road from Biri to Boggo Jawule	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
Construction of Road at Jigawa Linkina-Dendele	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520916 - Jigawa	0.00	0.00	0.00	350,000,000.00
Construction of Feeder Road at Barwo Sabon Gari-Gashinge	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520917 - Barwo Nasarawo	0.00	0.00	0.00	100,000,000.00
Erosion Control @Unguwan Madaki	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520917 - Barwo Nasarawo	0.00	0.00	0.00	40,000,000.00
Gully Erosion Control @Barwo Nasarawo Market	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520917 - Barwo Nasarawo	0.00	0.00	0.00	10,000,000.00
Feeder Road at Birnin Bolewa-Munda Bajoga	023400100100 - Works, Housing and Transport Department	23020114 - Construction/Provision of Roads	21520921 - Birin Bolewa	0.00	0.00	0.00	50,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Maintenance of Electricity	023400100100 - Works, Housing and Transport Department	23030102 - Rehabilitation/Repairs- Electricity	21520921 - Birin Bolewa	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00
Erosion Control @Birmin Bolewa town	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520921 - Birin Bolewa	0.00	0.00	0.00	10,000,000.00
electrification @ Duduwe	023400100100 - Works, Housing and Transport Department	23020103 - Construction/Provision of Electricity	21520922 - Birin Fulani East	0.00	0.00	0.00	30,000,000.00
Erosion and Flood Control	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520922 - Birin Fulani East	30,000,000.00	30,000,000.00	0.00	30,000,000.00
Control of Gully Erosion @Birin Fulani West and East	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520922 - Birin Fulani East	0.00	0.00	0.00	10,000,000.00
Purchase of and Installation of Transformer @Birin Fulani West	023400100100 - Works, Housing and Transport Department	23010119 - Purchase of Power Generating Set	21520923 - Birin Fulani West	0.00	0.00	0.00	20,000,000.00
Construction of place of worship Appendix 6	023400100100 - Works, Housing and Transport Department	23020104 - Construction/Provision of Housing	21520923 - Birin Fulani West	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
Construction of Drainage/ Culverts @Wuro Bogga	023400100100 - Works, Housing and Transport Department	23040102 - Erosion & Flood Control	21520923 - Birin Fulani West	0.00	0.00	0.00	10,000,000.00
Purchase of Motorcycles	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010104 - Purchase of Motor Cycles	21520911 - Nafada East	0.00	0.00	0.00	3,000,000.00
Portable Drinking Water @Gadari Shole-Goi-Goi	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provision of Water Facilities	21520911 - Nafada East	0.00	0.00	0.00	50,000,000.00
Preservation of Flooding, Control in Various Communities Appendix 12	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040102 - Erosion & Flood Control	21520911 - Nafada East	0.00	0.00	0.00	50,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Water Reticulation	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010141 - Purchase of Water Supply Equipment/Facilities	21520912 - Nafada West	10,000,000.00	10,000,000.00	4,816,000.00	10,000,000.00
Industrial Pollution Preservation and Control	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040104 - Industrial Pollution Preservation & Control	21520912 - Nafada West	4,000,000.00	4,000,000.00	0.00	4,000,000.00
Purchase of Sanitation Working Materials	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520913 - Nafada Central	0.00	0.00	0.00	10,000,000.00
Drilling of Solar Borehole @Unguwan Chiroma Quarters	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520913 - Nafada Central	0.00	0.00	0.00	15,000,000.00
Water Pollution Preservation and Control Appendix 17	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21520913 - Nafada Central	5,000,000.00	5,000,000.00	0.00	5,000,000.00
Drilling of Motorized and Solar Borehole @Takai, Kiyayo town	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520914 - Barwo Winde	0.00	0.00	0.00	30,000,000.00
Construction of Refuse Dumpting Sites Appendix 13	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520914 - Barwo Winde	0.00	0.00	0.00	20,000,000.00
Drilling of Motarized Borehole @Gudukku Town	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
Drilling of Motorized Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520915 - Gudukku	0.00	0.00	0.00	30,000,000.00

				Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Desilting of Drainages	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040105 - Water Pollution Preservation & Control	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
Construction of Vip Latrine Appendix 14	025210400100 - Water Sanitation and Hygeine (WASH) Department	23040106 - Enviromental Sanitation	21520915 - Gudukku	0.00	0.00	0.00	20,000,000.00
Construction of VIP Toilet and Sanitation @Barwo Nasarawo market	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020107 - Construction/Provisi on of Public Schools	21520917 - Barwo Nasarawo	0.00	0.00	0.00	5,000,000.00
Rehabilitation of General Boreholes Appendix 11	025210400100 - Water Sanitation and Hygeine (WASH) Department	23030104 - Rehabilitation/Repairs - Water Facilities	21520917 - Barwo Nasarawo	0.00	0.00	0.00	20,000,000.00
Purchase of Hand pump Tools	025210400100 - Water Sanitation and Hygeine (WASH) Department	23010142 - Purchase of General Items	21520921 - Birin Bolewa	0.00	0.00	0.00	15,000,000.00
Drilling of Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520922 - Birin Fulani East	30,000,000.00	30,000,000.00	0.00	30,000,000.00
Drilling of Borehole Solar @Kafiyel, Sudio, Gurajawa	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520922 - Birin Fulani East	0.00	0.00	0.00	20,000,000.00
Construction of VIP Latrine	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020107 - Construction/Provisi on of Public Schools	21520922 - Birin Fulani East	0.00	0.00	0.00	30,000,000.00
Drilling of Hand Pumps and Solar Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520923 - Birin Fulani West	50,000,000.00	70,000,000.00	48,876,895.00	70,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	Nafada Local Government			
				2025 Approved Budget - Capital Expenditure by Project			
				2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Drilling of Hand Pump Boreholes	025210400100 - Water Sanitation and Hygeine (WASH) Department	23020105 - Construction/Provisi on of Water Facilities	21520923 - Birin Fulani West	0.00	0.00	0.00	50,000,000.00
Purchase of Instructional Materials	051700100100 - Education and Social Development Department	23010124 - Purchase of Teaching/Learning EquipmentS	21520911 - Nafada East	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
Rehabilitation of Places of Workshop	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520911 - Nafada East	13,000,000.00	13,000,000.00	0.00	20,000,000.00
Fencing of Nafada West Primary School @ Unguwan Galadiman Nafada	051700100100 - Education and Social Development Department	23020107 - Construction/Provisi on of Public Schools	21520912 - Nafada West	0.00	0.00	0.00	30,000,000.00
Youth Development Appendix 16	051700100100 - Education and Social Development Department	23050113 - Investment	21520914 - Barwo Winde	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
Poverty Alleviation Appendix 15	051700100100 - Education and Social Development Department	23050113 - Investment	21520915 - Gudukku	20,000,000.00	20,000,000.00	18,546,980.00	20,000,000.00
Fencing of Primary School @Biri East primary school	051700100100 - Education and Social Development Department	23020107 - Construction/Provisi on of Public Schools	21520922 - Birin Fulani East	0.00	0.00	0.00	35,000,000.00
Construction of Women Devtelopment Centre	051700100100 - Education and Social Development Department	23020118 - Construction/ Provision of Infrastrature	21520922 - Birin Fulani East	8,000,000.00	8,000,000.00	0.00	10,000,000.00
Empowerment for women and people with dissability	051700100100 - Education and Social Development Department	23050108 - Other Non Tangible Assets	21520923 - Birin Fulani West	0.00	0.00	0.00	60,000,000.00

Project Description	Administrative Code and Description	Economic Code and Description	Location Code and Description	Nafada Local Government 2025 Approved Budget - Capital Expenditure by Project			
				2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
Construction/Provision of Health Centres and Maternity	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520911 - Nafada East	40,000,000.00	40,000,000.00	0.00	40,000,000.00
Fencing of Maternity Clinic @Mada Village	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520912 - Nafada West	0.00	0.00	0.00	15,000,000.00
Construction of Health Centre @Zadawa Alhaji Isa town	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520913 - Nafada Central	0.00	0.00	0.00	30,000,000.00
Constr/Provision Of Cemetery Wall	052100100100 - Primary Health Care Department	23020126 - Construction/Provision of Cemeteries	21520914 - Barwo Winde	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
Improved Healthcare Service @Gudukku town	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
Contribution for the upgrade of 82 PHC facilities across the State	052100100100 - Primary Health Care Department	23020106 - Construction/Provision of Hospitals/Health Centres	21520922 - Birin Fulani East	0.00	0.00	0.00	88,000,000.00
Rehabilitation of General Hospital Quarters	052100100100 - Primary Health Care Department	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	21520923 - Birin Fulani West	10,000,000.00	10,000,000.00	0.00	12,000,000.00

Nafada Local Government 2025 Approved Budget MDA Expenditure by Economic Classification

Nafada Local Government

Total Expenditure By Economic Code		5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
012500100100 Personnel Management Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	2,069,500,000.00	2,131,000,000.00	1,754,434,794.00	2,410,000,000.00
21	PERSONNEL COST	155,000,000.00	190,000,000.00	153,063,209.00	253,000,000.00
2101	SALARY	155,000,000.00	190,000,000.00	153,063,209.00	105,000,000.00
210101	SALARIES AND WAGES	155,000,000.00	190,000,000.00	153,063,209.00	105,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	65,000,000.00
21010103	Consolidated Revenue Fund Charges - Statutory office Holder's Salaries and Allowances	40,000,000.00	40,000,000.00	35,546,321.00	40,000,000.00
21010104	Consolidated Salaries	115,000,000.00	150,000,000.00	117,516,888.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	148,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	148,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	9,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	6,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	6,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	5,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	7,000,000.00
21020113	Personal Assistance Allowance	0.00	0.00	0.00	80,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	35,000,000.00
22	OTHER RECURRENT COSTS	378,500,000.00	405,000,000.00	344,050,585.00	526,000,000.00
2202	OVERHEAD COST	368,500,000.00	394,000,000.00	341,949,384.00	521,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	8,000,000.00	12,000,000.00	9,669,089.00	65,000,000.00
22020101	Local Travel and Transport - Training	5,000,000.00	8,000,000.00	6,450,000.00	10,000,000.00
22020102	Local Travel and Transport - Others	3,000,000.00	4,000,000.00	3,219,089.00	5,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22020104	International Transport and Travels - Others	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	260,000,000.00	270,500,000.00	238,436,548.00	305,000,000.00
22020601	Security Services	256,000,000.00	266,000,000.00	234,876,548.00	300,000,000.00
22020603	Residential Rent	4,000,000.00	4,500,000.00	3,560,000.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	100,500,000.00	111,500,000.00	93,843,747.00	151,000,000.00
22021001	Entertainment & Hospitality	30,000,000.00	35,000,000.00	27,896,439.00	35,000,000.00
22021002	Honourarium & sitting Allowance	60,000,000.00	61,000,000.00	56,970,765.00	61,000,000.00
22021038	Other Miscellaneous	10,500,000.00	15,500,000.00	8,976,543.00	15,000,000.00
22021046	Casual Workers Security(Metro Guard)	0.00	0.00	0.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000.00	11,000,000.00	2,101,201.00	5,000,000.00
220402	FOREIGN GRANTS AND CONTRIBUTIONS	10,000,000.00	11,000,000.00	2,101,201.00	5,000,000.00
22040202	Grant to other Organisations	10,000,000.00	11,000,000.00	2,101,201.00	5,000,000.00
23	CAPITAL EXPENDITURE	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,631,000,000.00
2301	FIXED ASSETS PURCHASED	221,000,000.00	221,000,000.00	7,321,000.00	341,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	221,000,000.00	221,000,000.00	7,321,000.00	341,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	0.00	10,000,000.00
23010105	Purchase of Motor Vehicles	185,000,000.00	185,000,000.00	0.00	185,000,000.00
23010106	Purchase of Vans	0.00	0.00	0.00	0.00
23010108	Purchase of Buses	0.00	0.00	0.00	80,000,000.00
23010112	Purchase of Office Furniture and Fittings	20,000,000.00	20,000,000.00	5,000,000.00	50,000,000.00
23010121	Purchase of Residential Furniture	10,000,000.00	10,000,000.00	0.00	10,000,000.00
23010142	Purchase of General Items	6,000,000.00	6,000,000.00	2,321,000.00	6,000,000.00
2302	CONSTRUCTION / PROVISION	1,315,000,000.00	1,315,000,000.00	1,250,000,000.00	1,290,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,315,000,000.00	1,315,000,000.00	1,250,000,000.00	1,290,000,000.00
23020101	Construction/Provision of office Buildings	1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	1,170,000,000.00
23020104	Construction/Provision of Housing	65,000,000.00	65,000,000.00	0.00	120,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
23020110	Construction/Provision of Fire Fighting Station	0.00	0.00	0.00	0.00
021500100100	Agricultural and Natural Resources Department				
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
21	PERSONNEL COST	110,000,000.00	135,000,000.00	134,610,344.00	154,000,000.00
2101	SALARY	110,000,000.00	135,000,000.00	134,610,344.00	116,000,000.00
210101	SALARIES AND WAGES	110,000,000.00	135,000,000.00	134,610,344.00	116,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	116,000,000.00
21010104	Consolidated Salaries	110,000,000.00	135,000,000.00	134,610,344.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	38,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	38,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	2,500,000.00
21020109	Utility Allowance	0.00	0.00	0.00	2,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	1,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	2,500,000.00
21020117	Other Allowances	0.00	0.00	0.00	30,000,000.00
22	OTHER RECURRENT COSTS	97,000,000.00	107,000,000.00	90,523,624.00	151,000,000.00
2202	OVERHEAD COST	37,000,000.00	47,000,000.00	33,181,624.00	51,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	3,000,000.00	2,160,000.00	3,000,000.00
22020102	Local Travel and Transport - Others	1,000,000.00	3,000,000.00	2,160,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	20,000,000.00	20,000,000.00	18,976,345.00	20,000,000.00
22020307	Drugs & Medical Supplies	20,000,000.00	20,000,000.00	18,976,345.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	2,000,000.00	2,000,000.00	879,654.00	3,000,000.00
22020605	Cleaning and Fumigation Services	2,000,000.00	2,000,000.00	879,654.00	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00	5,000,000.00	2,310,532.00	5,000,000.00
22020707	Agricultural Services	3,000,000.00	5,000,000.00	2,310,532.00	5,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000.00	17,000,000.00	8,855,093.00	20,000,000.00
22021023	Contingencies	2,000,000.00	2,000,000.00	959,654.00	5,000,000.00
22021038	Other Miscellaneous	9,000,000.00	15,000,000.00	7,895,439.00	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	60,000,000.00	60,000,000.00	57,342,000.00	100,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	60,000,000.00	60,000,000.00	57,342,000.00	100,000,000.00
22040119	Contribution to Agric Activities	60,000,000.00	60,000,000.00	57,342,000.00	100,000,000.00
23	CAPITAL EXPENDITURE	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00
2301	FIXED ASSETS PURCHASED	11,000,000.00	36,000,000.00	21,163,796.00	36,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	11,000,000.00	36,000,000.00	21,163,796.00	36,000,000.00
23010127	Purchase Agricultural Equipment	11,000,000.00	36,000,000.00	21,163,796.00	36,000,000.00
2302	CONSTRUCTION / PROVISION	20,000,000.00	55,000,000.00	34,165,977.00	155,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00	55,000,000.00	34,165,977.00	155,000,000.00
23020113	Construction/Provision of Agricultural Facilities	20,000,000.00	55,000,000.00	34,165,977.00	155,000,000.00
2303	REHABILITATION / REPAIRS	5,000,000.00	5,000,000.00	0.00	5,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00	5,000,000.00	0.00	5,000,000.00
23030112	Rehabilitation/Repairs - Agricultural Facilities	5,000,000.00	5,000,000.00	0.00	5,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,000,000.00	2,000,000.00	0.00	2,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000.00	2,000,000.00	0.00	2,000,000.00
23040103	Wild life Conservation	2,000,000.00	2,000,000.00	0.00	2,000,000.00
2305	OTHER CAPITAL PROJECTS	13,000,000.00	35,000,000.00	20,964,713.00	32,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,000,000.00	35,000,000.00	20,964,713.00	32,000,000.00
23050111	Agricultural Inputs	13,000,000.00	35,000,000.00	20,964,713.00	32,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
022000100100	Finance and Supply Department				
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	1,240,950,000.00	1,502,450,000.00	1,219,130,141.00	1,654,000,000.00
21	PERSONNEL COST	104,000,000.00	124,000,000.00	95,467,427.00	515,300,000.00
2101	SALARY	64,000,000.00	84,000,000.00	63,652,271.00	42,000,000.00
210101	SALARIES AND WAGES	64,000,000.00	84,000,000.00	63,652,271.00	42,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	42,000,000.00
21010104	Consolidated Salaries	64,000,000.00	84,000,000.00	63,652,271.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	33,300,000.00
210201	ALLOWANCES	0.00	0.00	0.00	33,300,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	600,000.00
21020108	Transport Allowance	0.00	0.00	0.00	3,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	2,800,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	2,900,000.00
21020111	Leave Allowance	0.00	0.00	0.00	4,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	20,000,000.00
2103	SOCIAL BENEFITS	40,000,000.00	40,000,000.00	31,815,156.00	440,000,000.00
210301	SOCIAL BENEFITS	40,000,000.00	40,000,000.00	31,815,156.00	440,000,000.00
21030102	Pension CRFC	0.00	0.00	0.00	400,000,000.00
21030105	Severance Gratuity	40,000,000.00	40,000,000.00	31,815,156.00	40,000,000.00
22	OTHER RECURRENT COSTS	1,027,950,000.00	1,269,450,000.00	1,122,162,714.00	959,700,000.00
2202	OVERHEAD COST	85,150,000.00	191,650,000.00	147,402,010.00	289,700,000.00
220201	TRAVEL& TRANSPORT - GENERAL	10,000,000.00	13,000,000.00	12,897,989.00	20,000,000.00
22020101	Local Travel and Transport - Training	10,000,000.00	13,000,000.00	12,897,989.00	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	54,500,000.00	45,413,896.00	61,500,000.00
22020301	Office Stationaries/Computer Consumables	4,000,000.00	22,000,000.00	17,612,001.00	22,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22020305	Printing of Non security Documents	4,000,000.00	24,000,000.00	21,601,708.00	24,000,000.00
22020306	Printing of Security Documents	3,000,000.00	3,000,000.00	2,989,610.00	10,000,000.00
22020314	Printing/Publications General	4,000,000.00	5,500,000.00	3,210,577.00	5,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	8,000,000.00	3,540,000.00	8,000,000.00
22020412	Maintenance of Markets/Public Places	3,000,000.00	8,000,000.00	3,540,000.00	8,000,000.00
220205	TRAINING - GENERAL	0.00	0.00	0.00	50,000,000.00
22020501	Local Training	0.00	0.00	0.00	50,000,000.00
220206	OTHER SERVICES - GENERAL	30,000,000.00	62,000,000.00	46,489,548.00	62,000,000.00
22020614	Other Services General	15,000,000.00	45,000,000.00	32,610,000.00	45,000,000.00
22020646	Audit Fees and Expenses	15,000,000.00	17,000,000.00	13,879,548.00	17,000,000.00
220209	FINANCIAL CHARGES - GENERAL	10,000,000.00	15,000,000.00	9,390,177.00	15,000,000.00
22020901	Bank Charges (Other Than Interest)	8,000,000.00	11,000,000.00	7,230,167.00	11,000,000.00
22020904	Other CRF Bank Charges	2,000,000.00	4,000,000.00	2,160,010.00	4,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	17,150,000.00	39,150,000.00	29,670,400.00	73,200,000.00
22021006	Postage & Courier Services	150,000.00	1,150,000.00	0.00	200,000.00
22021014	Annual Budget Expenses and Administration	10,000,000.00	15,000,000.00	10,560,000.00	50,000,000.00
22021016	Monitoring & Evaluation	2,000,000.00	3,000,000.00	800,000.00	3,000,000.00
22021038	Other Miscellaneous	5,000,000.00	20,000,000.00	18,310,400.00	20,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	422,000,000.00	557,000,000.00	471,844,875.00	170,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	422,000,000.00	557,000,000.00	471,844,875.00	170,000,000.00
22040104	Grant To Local Governments Capital	30,000,000.00	50,000,000.00	39,140,000.00	50,000,000.00
22040111	Contribution to LGA Pension Board	315,000,000.00	355,000,000.00	338,968,903.00	0.00
22040114	Contribution to Local Governmnet Service Commission	17,000,000.00	27,000,000.00	10,985,819.00	20,000,000.00
22040115	Contribution to local Govt. Education Authority	8,000,000.00	13,000,000.00	6,000,000.00	0.00
22040116	Contribution to Auditor General to Local Government	20,000,000.00	60,000,000.00	33,252,728.00	50,000,000.00
22040117	Contribution to Traditional Councils	20,000,000.00	20,000,000.00	18,000,000.00	20,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22040118	Contributions for Ministry for LGA Bureau	12,000,000.00	32,000,000.00	25,497,425.00	30,000,000.00
2206	PUBLIC DEBT CHARGES	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
220604	DOMESTIC PRINCIPAL	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
23	CAPITAL EXPENDITURE	109,000,000.00	109,000,000.00	1,500,000.00	179,000,000.00
2301	FIXED ASSETS PURCHASED	3,000,000.00	3,000,000.00	0.00	3,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000.00	3,000,000.00	0.00	3,000,000.00
23010113	Purchase of Computers	3,000,000.00	3,000,000.00	0.00	3,000,000.00
2302	CONSTRUCTION / PROVISION	60,000,000.00	60,000,000.00	0.00	130,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	60,000,000.00	60,000,000.00	0.00	130,000,000.00
23020124	Construction of Markets/Parks	60,000,000.00	60,000,000.00	0.00	130,000,000.00
2305	OTHER CAPITAL PROJECTS	46,000,000.00	46,000,000.00	1,500,000.00	46,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	46,000,000.00	46,000,000.00	1,500,000.00	46,000,000.00
23050101	Research and Development	5,000,000.00	5,000,000.00	0.00	10,000,000.00
23050102	Computer Software Acquisition	30,000,000.00	30,000,000.00	1,500,000.00	25,000,000.00
23050113	Investment	11,000,000.00	11,000,000.00	0.00	11,000,000.00
023400100100 Works, Housing and Transport Department					
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	828,900,000.00	1,717,900,000.00	1,178,244,877.00	1,845,000,000.00
21	PERSONNEL COST	80,000,000.00	100,000,000.00	60,229,082.00	77,100,000.00
2101	SALARY	80,000,000.00	100,000,000.00	60,229,082.00	38,500,000.00
210101	SALARIES AND WAGES	80,000,000.00	100,000,000.00	60,229,082.00	38,500,000.00
21010101	Basic Salary	0.00	0.00	0.00	38,500,000.00
21010104	Consolidated Salaries	80,000,000.00	100,000,000.00	60,229,082.00	0.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	38,600,000.00
210201	ALLOWANCES	0.00	0.00	0.00	38,600,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	4,800,000.00
21020108	Transport Allowance	0.00	0.00	0.00	4,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	3,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	2,800,000.00
21020111	Leave Allowance	0.00	0.00	0.00	3,900,000.00
21020117	Other Allowances	0.00	0.00	0.00	20,100,000.00
22	OTHER RECURRENT COSTS	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
2202	OVERHEAD COST	56,900,000.00	135,900,000.00	77,236,380.00	130,900,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	1,500,000.00	854,300.00	1,500,000.00
22020101	Local Travel and Transport - Training	1,000,000.00	1,500,000.00	854,300.00	1,500,000.00
220202	UTILITIES - GENERAL	5,400,000.00	5,400,000.00	4,301,547.00	5,400,000.00
22020201	Electricity Charges	3,000,000.00	3,000,000.00	2,201,547.00	3,000,000.00
22020205	Water Rates	2,400,000.00	2,400,000.00	2,100,000.00	2,400,000.00
220204	MAINTENANCE SERVICES - GENERAL	39,500,000.00	98,000,000.00	59,644,734.00	98,000,000.00
22020401	Maintenance of Motor Vehicles/Transport Equipment	3,000,000.00	11,000,000.00	5,567,000.00	11,000,000.00
22020402	Maintenance of Office Furniture	500,000.00	1,000,000.00	690,000.00	1,000,000.00
22020405	Maintenance of Plants and Generators	5,000,000.00	7,000,000.00	4,321,010.00	6,000,000.00
22020406	Other Maintenance Services	11,000,000.00	24,000,000.00	13,820,786.00	20,000,000.00
22020413	Minor Road Maintenance	10,000,000.00	25,000,000.00	16,123,409.00	30,000,000.00
22020414	Maintenance of Office/Residential Buildings	10,000,000.00	30,000,000.00	19,122,529.00	30,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,000,000.00	6,000,000.00	4,775,299.00	6,000,000.00
22020801	Motor Vehicle Fuel Cost	2,000,000.00	2,000,000.00	1,564,320.00	2,000,000.00
22020803	Plant/Generator fuel Cost	4,000,000.00	4,000,000.00	3,210,979.00	4,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00	25,000,000.00	7,660,500.00	20,000,000.00
22021038	Other Miscellaneous	5,000,000.00	25,000,000.00	7,660,500.00	20,000,000.00
23	CAPITAL EXPENDITURE	692,000,000.00	1,482,000,000.00	1,040,779,415.00	1,637,000,000.00
2301	FIXED ASSETS PURCHASED	27,000,000.00	27,000,000.00	15,000,000.00	52,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	27,000,000.00	27,000,000.00	15,000,000.00	52,000,000.00
23010101	Purchase/Acquisition of Land	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
23010119	Purchase of Power Generating Set	12,000,000.00	12,000,000.00	0.00	32,000,000.00
2302	CONSTRUCTION / PROVISION	625,000,000.00	1,415,000,000.00	1,022,458,415.00	1,405,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	625,000,000.00	1,415,000,000.00	1,022,458,415.00	1,405,000,000.00
23020102	Construction/Provision of Residential Buildings	0.00	0.00	0.00	30,000,000.00
23020103	Construction/Provision of Electricity	30,000,000.00	30,000,000.00	0.00	60,000,000.00
23020104	Construction/Provision of Housing	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
23020105	Construction/Provision of Water Facilities	15,000,000.00	15,000,000.00	0.00	45,000,000.00
23020114	Construction/Provision of Roads	300,000,000.00	450,000,000.00	373,931,396.00	940,000,000.00
23020116	Construction/ Provision of Water Ways	20,000,000.00	20,000,000.00	2,879,654.00	30,000,000.00
23020123	Construction of Traffic Light/Streets Lghts	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
2303	REHABILITATION / REPAIRS	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00
23030102	Rehabilitation/Repairs- Electricity	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00	30,000,000.00	0.00	170,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00	30,000,000.00	0.00	170,000,000.00
23040102	Erosion & Flood Control	30,000,000.00	30,000,000.00	0.00	170,000,000.00

025210400100 Water Sanitation and Hygeine (WASH) Department

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	99,000,000.00	119,000,000.00	53,692,895.00	772,000,000.00
21	PERSONNEL COST	0.00	0.00	0.00	105,000,000.00
2101	SALARY	0.00	0.00	0.00	50,000,000.00
210101	SALARIES AND WAGES	0.00	0.00	0.00	50,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	50,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	55,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	55,000,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	10,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	8,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	6,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	7,000,000.00
21020111	Leave Allowance	0.00	0.00	0.00	10,000,000.00
21020115	Hazard Allowance	0.00	0.00	0.00	5,000,000.00
21020117	Other Allowances	0.00	0.00	0.00	9,000,000.00
22	OTHER RECURRENT COSTS	0.00	0.00	0.00	160,000,000.00
2202	OVERHEAD COST	0.00	0.00	0.00	160,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	0.00	0.00	0.00	5,000,000.00
22020101	Local Travel and Transport - Training	0.00	0.00	0.00	2,500,000.00
22020102	Local Travel and Transport - Others	0.00	0.00	0.00	2,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	0.00	0.00	0.00	5,000,000.00
22020313	Accessories/Materials/Supplies General	0.00	0.00	0.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	0.00	0.00	0.00	60,000,000.00
22020406	Other Maintenance Services	0.00	0.00	0.00	30,000,000.00
22020415	Maintenance of Boreholes	0.00	0.00	0.00	30,000,000.00

		Nafada Local Government	2025 Approved Budget MDA Expenditure by Economic Classification		
220206	OTHER SERVICES - GENERAL	0.00	0.00	0.00	30,000,000.00
22020605	Cleaning and Fumigation Services	0.00	0.00	0.00	20,000,000.00
22020627	Inspection Visits	0.00	0.00	0.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	0.00	0.00	0.00	60,000,000.00
22021023	Contingencies	0.00	0.00	0.00	20,000,000.00
22021030	WASH Activities	0.00	0.00	0.00	30,000,000.00
22021038	Other Miscellaneous	0.00	0.00	0.00	10,000,000.00
23	CAPITAL EXPENDITURE	99,000,000.00	119,000,000.00	53,692,895.00	507,000,000.00
2301	FIXED ASSETS PURCHASED	10,000,000.00	10,000,000.00	4,816,000.00	38,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	4,816,000.00	38,000,000.00
23010104	Purchase of Motor Cycles	0.00	0.00	0.00	3,000,000.00
23010141	Purchase of Water Supply Equipment/Facilities	10,000,000.00	10,000,000.00	4,816,000.00	10,000,000.00
23010142	Purchase of General Items	0.00	0.00	0.00	25,000,000.00
2302	CONSTRUCTION / PROVISION	80,000,000.00	100,000,000.00	48,876,895.00	340,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,000,000.00	100,000,000.00	48,876,895.00	340,000,000.00
23020105	Construction/Provision of Water Facilities	80,000,000.00	100,000,000.00	48,876,895.00	305,000,000.00
23020107	Construction/Provision of Public Schools	0.00	0.00	0.00	35,000,000.00
2303	REHABILITATION / REPAIRS	0.00	0.00	0.00	20,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0.00	0.00	0.00	20,000,000.00
23030104	Rehabilitation/Repairs - Water Facilities	0.00	0.00	0.00	20,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	9,000,000.00	9,000,000.00	0.00	109,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	9,000,000.00	9,000,000.00	0.00	109,000,000.00
23040102	Erosion & Flood Control	0.00	0.00	0.00	50,000,000.00
23040104	Industrial Pollution Preservation & Control	4,000,000.00	4,000,000.00	0.00	4,000,000.00
23040105	Water Pollution Preservation & Control	5,000,000.00	5,000,000.00	0.00	15,000,000.00
23040106	Enviromental Sanitation	0.00	0.00	0.00	40,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
051700100100		Education and Social Development Department			
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	998,500,000.00	1,332,500,000.00	1,187,923,983.00	1,712,000,000.00
21	PERSONNEL COST	120,000,000.00	120,000,000.00	102,499,467.00	640,000,000.00
2101	SALARY	120,000,000.00	120,000,000.00	102,499,467.00	561,000,000.00
210101	SALARIES AND WAGES	120,000,000.00	120,000,000.00	102,499,467.00	561,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	61,000,000.00
21010104	Consolidated Salaries	120,000,000.00	120,000,000.00	102,499,467.00	0.00
21010105	LEA Consolidated Salaries	0.00	0.00	0.00	500,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	79,000,000.00
210201	ALLOWANCES	0.00	0.00	0.00	79,000,000.00
21020102	Shift Allowance	0.00	0.00	0.00	200,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	8,000,000.00
21020108	Transport Allowance	0.00	0.00	0.00	6,000,000.00
21020109	Utility Allowance	0.00	0.00	0.00	20,000,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	4,200,000.00
21020111	Leave Allowance	0.00	0.00	0.00	6,000,000.00
21020115	Hazard Allowance	0.00	0.00	0.00	600,000.00
21020117	Other Allowances	0.00	0.00	0.00	34,000,000.00
22	OTHER RECURRENT COSTS	805,500,000.00	1,119,500,000.00	1,044,301,657.00	835,000,000.00
2202	OVERHEAD COST	95,500,000.00	194,500,000.00	150,781,971.00	301,000,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	1,500,000.00	859,870.00	1,500,000.00
22020101	Local Travel and Transport - Training	1,000,000.00	1,500,000.00	859,870.00	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	8,000,000.00	65,000,000.00	58,247,521.00	65,000,000.00
22020305	Printing of Non security Documents	1,000,000.00	2,000,000.00	1,398,767.00	2,000,000.00
22020310	Teaching Aids/Materials Supplies	4,000,000.00	40,000,000.00	36,986,766.00	40,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
22020313	Accessories/Materials/Supplies General	3,000,000.00	23,000,000.00	19,861,988.00	23,000,000.00
220206	OTHER SERVICES - GENERAL	5,500,000.00	11,500,000.00	8,813,124.00	11,500,000.00
22020652	Rescue Services	500,000.00	1,500,000.00	710,963.00	1,500,000.00
22020657	Celebration of Workers & Other Days	5,000,000.00	10,000,000.00	8,102,161.00	10,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	81,000,000.00	116,500,000.00	82,861,456.00	223,000,000.00
22021003	Publicity & Advertisements/Awareness	3,000,000.00	13,000,000.00	9,699,010.00	10,000,000.00
22021007	Welfare Packages	50,000,000.00	50,500,000.00	46,589,709.00	100,000,000.00
22021009	Sporting Services	0.00	0.00	0.00	20,000,000.00
22021021	Gender & Social Inclusion Related Matters	5,000,000.00	13,000,000.00	2,689,000.00	13,000,000.00
22021036	Religious Intervention	15,000,000.00	27,000,000.00	13,987,569.00	27,000,000.00
22021038	Other Miscellaneous	8,000,000.00	13,000,000.00	9,896,168.00	13,000,000.00
22021045	Casual Workers Teachers	0.00	0.00	0.00	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	710,000,000.00	925,000,000.00	893,519,686.00	484,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	710,000,000.00	925,000,000.00	893,519,686.00	484,000,000.00
22040109	Grant to Communities/NGO's/Unions	10,000,000.00	25,000,000.00	16,969,816.00	25,000,000.00
22040110	Contribution to Higher Institutions	700,000,000.00	900,000,000.00	876,549,870.00	459,000,000.00
2205	SUBSIDIES GENERAL	0.00	0.00	0.00	50,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	0.00	0.00	0.00	50,000,000.00
22050104	Education Subsidy	0.00	0.00	0.00	50,000,000.00
23	CAPITAL EXPENDITURE	73,000,000.00	93,000,000.00	41,122,859.00	237,000,000.00
2301	FIXED ASSETS PURCHASED	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
23010124	Purchase of Teaching/Learning Equipments	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
2302	CONSTRUCTION / PROVISION	21,000,000.00	21,000,000.00	0.00	95,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,000,000.00	21,000,000.00	0.00	95,000,000.00
23020107	Construction/Provision of Public Schools	0.00	0.00	0.00	65,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
23020118	Construction/ Provision of Infrastrature	21,000,000.00	21,000,000.00	0.00	30,000,000.00
2305	OTHER CAPITAL PROJECTS	50,000,000.00	50,000,000.00	31,222,859.00	120,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00	50,000,000.00	31,222,859.00	120,000,000.00
23050108	Other Non Tangible Assets	0.00	0.00	0.00	60,000,000.00
23050113	Investment	50,000,000.00	50,000,000.00	31,222,859.00	60,000,000.00
052100100100	Primary Health Care Department				
Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
2	EXPENDITURES	336,700,000.00	381,700,000.00	262,108,196.00	604,000,000.00
21	PERSONNEL COST	150,000,000.00	160,000,000.00	157,136,380.00	181,700,000.00
2101	SALARY	150,000,000.00	160,000,000.00	157,136,380.00	150,000,000.00
210101	SALARIES AND WAGES	150,000,000.00	160,000,000.00	157,136,380.00	150,000,000.00
21010101	Basic Salary	0.00	0.00	0.00	150,000,000.00
21010104	Consolidated Salaries	150,000,000.00	160,000,000.00	157,136,380.00	0.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	0.00	0.00	0.00	31,700,000.00
210201	ALLOWANCES	0.00	0.00	0.00	31,700,000.00
21020107	Housing/Rent Allowance	0.00	0.00	0.00	100,000.00
21020108	Transport Allowance	0.00	0.00	0.00	200,000.00
21020109	Utility Allowance	0.00	0.00	0.00	200,000.00
21020110	Meal Subsidy Allowance	0.00	0.00	0.00	100,000.00
21020111	Leave Allowance	0.00	0.00	0.00	100,000.00
21020117	Other Allowances	0.00	0.00	0.00	31,000,000.00
22	OTHER RECURRENT COSTS	130,700,000.00	165,700,000.00	99,998,196.00	217,300,000.00
2202	OVERHEAD COST	70,700,000.00	95,700,000.00	55,743,034.00	147,300,000.00
220201	TRAVEL& TRANSPORT - GENERAL	1,000,000.00	4,000,000.00	2,989,611.00	4,000,000.00
22020101	Local Travel and Transport - Training	1,000,000.00	4,000,000.00	2,989,611.00	4,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Economic Classification	
220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00	16,000,000.00	12,663,741.00	50,000,000.00
22020307	Drugs & Medical Supplies	10,000,000.00	10,000,000.00	7,985,643.00	50,000,000.00
22020315	Supplies of COVID-19 PPE	5,000,000.00	6,000,000.00	4,678,098.00	0.00
220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	8,000,000.00	6,985,990.00	8,000,000.00
22020406	Other Maintenance Services	8,000,000.00	8,000,000.00	6,985,990.00	8,000,000.00
220206	OTHER SERVICES - GENERAL	11,000,000.00	17,000,000.00	11,344,569.00	17,000,000.00
22020605	Cleaning and Fumigation Services	3,000,000.00	4,000,000.00	2,578,690.00	4,000,000.00
22020630	Disease Control Programmes	8,000,000.00	13,000,000.00	8,765,879.00	13,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000.00	200,000.00	891,930.00	300,000.00
22020712	Other Consultancy Services	200,000.00	200,000.00	891,930.00	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	35,500,000.00	50,500,000.00	20,867,193.00	68,000,000.00
22021004	Medical Expenses Locally and Internationally	15,000,000.00	25,000,000.00	0.00	0.00
22021030	WASH Activities	20,000,000.00	24,000,000.00	19,456,987.00	0.00
22021038	Other Miscellaneous	500,000.00	1,500,000.00	1,410,206.00	3,000,000.00
22021047	Casual Worker Health	0.00	0.00	0.00	65,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000.00	55,000,000.00	35,354,608.00	55,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000.00	55,000,000.00	35,354,608.00	55,000,000.00
22040112	Contribution to Gombe Health Equity Fund	50,000,000.00	55,000,000.00	35,354,608.00	55,000,000.00
2205	SUBSIDIES GENERAL	10,000,000.00	15,000,000.00	8,900,554.00	15,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	10,000,000.00	15,000,000.00	8,900,554.00	15,000,000.00
22050103	Health Subsidies	10,000,000.00	15,000,000.00	8,900,554.00	15,000,000.00
23	CAPITAL EXPENDITURE	56,000,000.00	56,000,000.00	4,973,620.00	205,000,000.00
2302	CONSTRUCTION / PROVISION	46,000,000.00	46,000,000.00	4,973,620.00	193,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	46,000,000.00	46,000,000.00	4,973,620.00	193,000,000.00
23020106	Construction/Provision of Hospitals/Health Centres	40,000,000.00	40,000,000.00	0.00	183,000,000.00
23020126	Construction/Provision of Cemeteries	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00

		Nafada Local Government				2025 Approved Budget MDA Expenditure by Economic Classification	
2303	REHABILITATION / REPAIRS	10,000,000.00	10,000,000.00	0.00	12,000,000.00		
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	0.00	12,000,000.00		
23030105	Rehabilitation/Repairs - Hospital/Health Centres	10,000,000.00	10,000,000.00	0.00	12,000,000.00		

Nafada Local Government 2025 Approved Budget MDA Expenditure by Function Classification

Nafada Local Government

Total Expenditure By Economic Code		5,831,550,000.00	7,559,550,000.00	5,956,963,340.00	9,532,000,000.00
012500100100 Personnel Management Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	2,004,500,000.00	2,066,000,000.00	1,754,434,794.00	2,220,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	185,000,000.00	185,000,000.00	0.00	185,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	185,000,000.00	185,000,000.00	0.00	185,000,000.00
7013	GENERAL SERVICES	1,819,500,000.00	1,881,000,000.00	1,754,434,794.00	2,035,000,000.00
70131	GENERAL PERSONNEL SERVICES	1,783,500,000.00	1,845,000,000.00	1,747,113,794.00	1,969,000,000.00
70133	OTHER GENERAL SERVICES	36,000,000.00	36,000,000.00	7,321,000.00	66,000,000.00
703	Public Order and Safety	0.00	0.00	0.00	0.00
7032	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
70321	FIRE PROTECTION SERVICES	0.00	0.00	0.00	0.00
708	Recreation, Culture and Religion	65,000,000.00	65,000,000.00	0.00	190,000,000.00
7082	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00
70821	CULTURAL SERVICES	65,000,000.00	65,000,000.00	0.00	190,000,000.00
021500100100 Agricultural and Natural Resources Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
704	Economic Affairs	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00
70421	AGRICULTURE	258,000,000.00	375,000,000.00	301,428,454.00	535,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
022000100100		Finance and Supply Department			
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	865,950,000.00	1,087,450,000.00	880,161,238.00	1,124,000,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	296,150,000.00	517,650,000.00	375,745,409.00	575,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	296,150,000.00	517,650,000.00	375,745,409.00	575,000,000.00
7013	GENERAL SERVICES	33,000,000.00	33,000,000.00	1,500,000.00	28,000,000.00
70131	GENERAL PERSONNEL SERVICES	18,000,000.00	18,000,000.00	0.00	13,000,000.00
70133	OTHER GENERAL SERVICES	15,000,000.00	15,000,000.00	1,500,000.00	15,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
70151	R&D GENERAL PUBLIC SERVICES	16,000,000.00	16,000,000.00	0.00	21,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	520,800,000.00	520,800,000.00	502,915,829.00	500,000,000.00
704	Economic Affairs	60,000,000.00	60,000,000.00	0.00	130,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	60,000,000.00	60,000,000.00	0.00	130,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	60,000,000.00	60,000,000.00	0.00	130,000,000.00
710	Social Protection	315,000,000.00	355,000,000.00	338,968,903.00	400,000,000.00
7102	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	400,000,000.00
71021	OLD AGE	315,000,000.00	355,000,000.00	338,968,903.00	400,000,000.00
023400100100		Works, Housing and Transport Department			
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
704	Economic Affairs	523,900,000.00	772,900,000.00	532,597,512.00	1,310,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
7043	FUEL AND ENERGY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00
70435	ELECTRICITY	52,000,000.00	52,000,000.00	3,321,000.00	102,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
7045	TRANSPORT	456,900,000.00	705,900,000.00	514,276,512.00	1,188,000,000.00
70451	ROAD TRANSPORT	456,900,000.00	705,900,000.00	514,276,512.00	1,188,000,000.00
705	Environmental Protection	30,000,000.00	30,000,000.00	0.00	160,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	0.00	160,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	30,000,000.00	30,000,000.00	0.00	160,000,000.00
706	Housing and Community Amenities	265,000,000.00	865,000,000.00	605,647,365.00	295,000,000.00
7063	WATER SUPPLY	15,000,000.00	15,000,000.00	0.00	45,000,000.00
70631	WATER SUPPLY	15,000,000.00	15,000,000.00	0.00	45,000,000.00
7064	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
70641	STREET LIGHTING	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00
708	Recreation, Culture and Religion	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
710	Social Protection	0.00	0.00	0.00	30,000,000.00
7106	HOUSING	0.00	0.00	0.00	30,000,000.00
71061	HOUSING	0.00	0.00	0.00	30,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department				
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
701	General Public Service	0.00	0.00	0.00	3,000,000.00
7013	GENERAL SERVICES	0.00	0.00	0.00	3,000,000.00
70131	GENERAL PERSONNEL SERVICES	0.00	0.00	0.00	3,000,000.00
705	Environmental Protection	9,000,000.00	9,000,000.00	0.00	349,000,000.00
7051	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
70511	WASTE MANAGEMENT	0.00	0.00	0.00	5,000,000.00
7052	WASTE WATER MANAGEMENT	0.00	0.00	0.00	265,000,000.00
70521	WASTE WATER MANAGEMENT	0.00	0.00	0.00	265,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
7056	ENVIRONMENTAL PROTECTION N.E.C.	9,000,000.00	9,000,000.00	0.00	79,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	9,000,000.00	9,000,000.00	0.00	79,000,000.00
706	Housing and Community Amenities	90,000,000.00	110,000,000.00	53,692,895.00	360,000,000.00
7063	WATER SUPPLY	90,000,000.00	110,000,000.00	53,692,895.00	360,000,000.00
70631	WATER SUPPLY	90,000,000.00	110,000,000.00	53,692,895.00	360,000,000.00
709	Education	0.00	0.00	0.00	60,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	60,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	60,000,000.00
051700100100 Education and Social Development Department					
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
706	Housing and Community Amenities	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
7062	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
70621	COMMUNITY DEVELOPMENT	58,000,000.00	58,000,000.00	31,222,859.00	130,000,000.00
708	Recreation, Culture and Religion	13,000,000.00	13,000,000.00	0.00	20,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	13,000,000.00	13,000,000.00	0.00	20,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	13,000,000.00	13,000,000.00	0.00	20,000,000.00
709	Education	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,562,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	565,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	565,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00

		Nafada Local Government		2025 Approved Budget MDA Expenditure by Function Classification	
052100100100	Primary Health Care Department				
Function Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
705	Environmental Protection	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
707	Health	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
7074	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
70741	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00

Nafada Local Government 2025 Approved Budget MDA Revenue by Economic Classification

Nafada Local Government

Total Revenue Summary By Economic Code	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
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022000100100 Finance and Supply Department

Economic Code	Description	2024 Original Budget	Revised 2024	2024 Perform Jan. to Dec.	2025 Approved Budget
1	REVENUE	4,794,963,031.77	6,601,213,031.77	5,570,819,630.00	8,504,120,000.00
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	3,031,000,000.00	4,831,000,000.00	3,952,207,962.00	7,740,000,000.00
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	3,031,000,000.00	4,831,000,000.00	3,952,207,962.00	7,740,000,000.00
110101	STATUTORY ALLOCATION	1,500,000,000.00	2,100,000,000.00	515,847,201.00	1,500,000,000.00
11010101	Statutory Allocation	1,500,000,000.00	2,100,000,000.00	515,847,201.00	1,500,000,000.00
110102	SHARE OF VAT	1,200,000,000.00	1,800,000,000.00	2,207,891,767.00	3,600,000,000.00
11010201	Share of VAT	1,200,000,000.00	1,800,000,000.00	2,207,891,767.00	3,600,000,000.00
110103	OTHER FAAC	331,000,000.00	931,000,000.00	1,228,468,994.00	2,640,000,000.00
11010301	Excess Crude /PPT	1,000,000.00	1,000,000.00	0.00	120,000,000.00
11010303	Budget Augmentation	20,000,000.00	120,000,000.00	48,961,779.00	170,000,000.00
11010304	Exchange Rate Gain	10,000,000.00	10,000,000.00	1,033,399,577.00	1,300,000,000.00
11010309	Other Recurrent Receipts	300,000,000.00	800,000,000.00	146,107,638.00	450,000,000.00
11010318	Paris Club Refund	0.00	0.00	0.00	600,000,000.00
12	INDEPENDENT REVENUE	19,000,000.00	25,250,000.00	13,648,636.00	24,120,000.00
1201	TAX REVENUE	100,000.00	100,000.00	0.00	0.00
120103	OTHER TAXES	100,000.00	100,000.00	0.00	0.00
12010315	Development Levy	100,000.00	100,000.00	0.00	0.00
1202	NON-TAX REVENUE	18,900,000.00	25,150,000.00	13,648,636.00	24,120,000.00
120201	LICENCES - GENERAL	4,470,000.00	4,470,000.00	12,300.00	4,470,000.00
12020113	Brick Making, etc. Licences	100,000.00	100,000.00	0.00	100,000.00
12020115	Dane Gun Licences	50,000.00	50,000.00	0.00	50,000.00
12020116	Cattle Dealer Licences	200,000.00	200,000.00	0.00	200,000.00
12020117	Dried Fish & Meat Licences	50,000.00	50,000.00	0.00	50,000.00
12020118	Pet (Dog) Licences	50,000.00	50,000.00	0.00	50,000.00
12020119	Fishing Permits	100,000.00	100,000.00	0.00	100,000.00
12020120	Hawker's Permits	100,000.00	100,000.00	0.00	100,000.00
12020121	Hunting Permits	20,000.00	20,000.00	0.00	20,000.00
12020122	Produce Buying Licences	800,000.00	800,000.00	0.00	800,000.00
12020124	Abattoir/Slaughter Licences	2,000,000.00	2,000,000.00	12,300.00	2,000,000.00
12020126	Hiring Services	1,000,000.00	1,000,000.00	0.00	1,000,000.00
120204	FEES - GENERAL	3,300,000.00	3,350,000.00	1,690,278.00	3,300,000.00
12020418	Marriage/Divorce Fees	200,000.00	200,000.00	0.00	200,000.00
12020422	Indigene Letter	1,800,000.00	1,800,000.00	1,528,565.00	1,800,000.00
12020424	Business/Trade Operating Fees	200,000.00	250,000.00	161,713.00	150,000.00
12020441	Birth and Death Registration Fees	150,000.00	150,000.00	0.00	200,000.00

		Nafada Local Government	2025 Approved Budget MDA Revenue by Economic Classification		
12020443	Proof/Change of Ownership Certificate Fees	200,000.00	200,000.00	0.00	200,000.00
12020447	Timber, Forest and Charcoal Fees	500,000.00	500,000.00	0.00	500,000.00
12020466	Right of Occupancy Fees	250,000.00	250,000.00	0.00	250,000.00
120206	SALES - GENERAL	250,000.00	5,250,000.00	3,332,898.00	5,250,000.00
12020613	Proceeds From Sales of Scraps	250,000.00	5,250,000.00	3,332,898.00	5,250,000.00
120207	EARNINGS -GENERAL	6,688,000.00	6,988,000.00	5,862,260.00	6,300,000.00
12020704	Earnings From the use of Government Vehicles	688,000.00	888,000.00	3,504,391.00	200,000.00
12020708	Earnings From Agricultural Produce	3,500,000.00	3,500,000.00	0.00	3,500,000.00
12020722	Earnings From Commercial Activities	2,500,000.00	2,600,000.00	2,357,869.00	2,600,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	1,900,000.00	1,900,000.00	544,000.00	1,900,000.00
12020801	Rent on Govt. Quaters	500,000.00	500,000.00	42,000.00	500,000.00
12020807	Rent On Other Government Buildings	1,400,000.00	1,400,000.00	502,000.00	1,400,000.00
120209	RENT ON LAND & OTHERS - GENERAL	2,292,000.00	3,192,000.00	2,206,900.00	2,900,000.00
12020901	Rent on Government Land	400,000.00	500,000.00	389,562.00	500,000.00
12020903	Rent & Premiun on the allocation of land	300,000.00	700,000.00	430,821.00	700,000.00
12020904	Rents on Plots and Sites Services Program	1,000,000.00	1,400,000.00	1,386,517.00	1,400,000.00
12020905	Lease Rental	592,000.00	592,000.00	0.00	300,000.00
13	AID AND GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
1302	GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
130202	FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
13020201	CURRENT FOREIGN GRANTS	40,000,000.00	40,000,000.00	0.00	40,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,704,963,031.77	1,704,963,031.77	1,604,963,032.00	700,000,000.00
1402	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
140201	OTHER CAPITAL RECEIPTS	100,000,000.00	100,000,000.00	0.00	200,000,000.00
14020103	Receipt of Share of State IGR	100,000,000.00	100,000,000.00	0.00	200,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,604,963,031.77	1,604,963,031.77	1,604,963,032.00	500,000,000.00

Nafada Local Government 2025 Approved Budget MDA Capital Expenditure By Projects

Nafada Local Government

Total Capital Expenditure					2,616,000,000.00	3,528,000,000.00	2,475,684,275.00	4,626,000,000.00
012500100100	Personnel Management Department	Economic Code and Description	Function Code and Description	Location Code and Description	1,536,000,000.00	1,536,000,000.00	1,257,321,000.00	1,631,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
13100124000600	Purchase of Motor Vehicle for Chairman, Secretary, Emir	23010105 - Purchase of Motor Vehicles	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520912 - Nafada West	185,000,000.00	185,000,000.00	0.00	185,000,000.00
13100124000100	Purchase of Hilux Van	23010106 - Purchase of Vans	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	21520921 - Birin Bolewa	0.00	0.00	0.00	0.00
13100125000200	Purchase of 5 motorcycle for Monitoring and Evaluation	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520911 - Nafada East	0.00	0.00	0.00	10,000,000.00
13100124000500	Construction of LG Secretariat	23020101 - Construction/Provision of office Buildings	70131 - GENERAL PERSONNEL SERVICES	21520914 - Barwo Winde	1,250,000,000.00	1,250,000,000.00	1,250,000,000.00	1,100,000,000.00
13100125000500	Purchase of council Bus (Coaster Bus)	23010108 - Purchase of Buses	70131 - GENERAL PERSONNEL SERVICES	21520922 - Birin Fulani East	0.00	0.00	0.00	80,000,000.00
13100124000300	Purchase of Residential Furniture	23010121 - Purchase of Residential Furniture	70133 - OTHER GENERAL SERVICES	21520916 - Jigawa	10,000,000.00	10,000,000.00	0.00	10,000,000.00
11100124000200	Purchase of TV Plasma and accessories	23010142 - Purchase of General Items	70133 - OTHER GENERAL SERVICES	21520917 - Barwo Nasarawo	6,000,000.00	6,000,000.00	2,321,000.00	6,000,000.00
13100124000200	Purchase of Office Furniture	23010112 - Purchase of Office Furniture and Fittings	70133 - OTHER GENERAL SERVICES	21520923 - Birin Fulani West	20,000,000.00	20,000,000.00	5,000,000.00	50,000,000.00
13100124000400	Reconstruction of Fire Service Office	23020110 - Construction/Provision of Fire Fighting Station	70321 - FIRE PROTECTION SERVICES	21520921 - Birin Bolewa	0.00	0.00	0.00	0.00
06100124000300	Construction and Repairs of District Head Palaces	23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21520915 - Gudukku	60,000,000.00	60,000,000.00	0.00	100,000,000.00
06100124000400	Renovation of Emir's Palace	23020104 - Construction/Provision of Housing	70821 - CULTURAL SERVICES	21520915 - Gudukku	5,000,000.00	5,000,000.00	0.00	20,000,000.00
13100125000400	Contribution for Construction of Emir and Chief sectariat	23020101 - Construction/Provision of office Buildings	70821 - CULTURAL SERVICES	21520921 - Birin Bolewa	0.00	0.00	0.00	70,000,000.00

					Nafada Local Government				2025 Approved Budget MDA Capital Expenditure By Projects			
021500100100	Agricultural and Natural Resources Department	Economic Code and Description	Function Code and Description	Location Code and Description	51,000,000.00	133,000,000.00	76,294,486.00	230,000,000.00				
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget				
01020524000100	Purchase of Veterinary Drugs and Equipment	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520911 - Nafada East	5,000,000.00	15,000,000.00	10,575,891.00	15,000,000.00				
01100124000100	Purchase of 8 Canoe at six wards Appendix 1	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520912 - Nafada West	3,000,000.00	18,000,000.00	10,587,905.00	18,000,000.00				
01030324000200	Repairs of Tractor	23010127 - Purchase Agricultural Equipment	70421 - AGRICULTURE	21520913 - Nafada Central	3,000,000.00	3,000,000.00	0.00	3,000,000.00				
01030324000100	Purchase of Agric Chemical Appendix 4	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520914 - Barwo Winde	10,000,000.00	22,000,000.00	15,977,054.00	22,000,000.00				
01020224000100	Maintenance of Farmland Grazing Reserve	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520915 - Gudukku	5,000,000.00	10,000,000.00	3,890,073.00	10,000,000.00				
01070125000100	Agric Empowerment Appendix 3	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520916 - Jigawa	0.00	0.00	0.00	100,000,000.00				
09100124000200	Wild Life Conservation	23040103 - Wild life Conservation	70421 - AGRICULTURE	21520916 - Jigawa	2,000,000.00	2,000,000.00	0.00	2,000,000.00				
01020224000200	Repairs of Abattoir at Nafada	23030112 - Rehabilitation/Repairs - Agricultural Facilities	70421 - AGRICULTURE	21520921 - Birin Bolewa	5,000,000.00	5,000,000.00	0.00	5,000,000.00				
01030324000300	Raising of Seedlings and Tree Planting	23050111 - Agricultural Inputs	70421 - AGRICULTURE	21520921 - Birin Bolewa	3,000,000.00	13,000,000.00	4,987,659.00	10,000,000.00				
01030224000100	Irrigation Farming at four wards Appendix 2	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520922 - Birin Fulani East	10,000,000.00	40,000,000.00	30,275,904.00	40,000,000.00				
01020624000100	Construction of Agric Fertilizer Store	23020113 - Construction/Provision of Agricultural Facilities	70421 - AGRICULTURE	21520923 - Birin Fulani West	5,000,000.00	5,000,000.00	0.00	5,000,000.00				

					Nafada Local Government		2025 Approved Budget MDA Capital Expenditure By Projects	
022000100100	Finance and Supply Department	Economic Code and Description	Function Code and Description	Location Code and Description	109,000,000.00	109,000,000.00	1,500,000.00	179,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
11100124000500	Purchase of Computers and Accessories	23010113 - Purchase of Computers	70131 - GENERAL PERSONNEL SERVICES	21520911 - Nafada East	3,000,000.00	3,000,000.00	0.00	3,000,000.00
11100124000600	Human Resource Management Information System	23050102 - Computer Software Acquisition	70131 - GENERAL PERSONNEL SERVICES	21520916 - Jigawa	15,000,000.00	15,000,000.00	0.00	10,000,000.00
11100124000400	Computer Software Acquisition	23050102 - Computer Software Acquisition	70133 - OTHER GENERAL SERVICES	21520914 - Barwo Winde	15,000,000.00	15,000,000.00	1,500,000.00	15,000,000.00
12100124000300	Local Government Investment Property Development Company	23050113 - Investment	70151 - R&D GENERAL PUBLIC SERVICES	21520915 - Gudukku	1,000,000.00	1,000,000.00	0.00	1,000,000.00
12100124000400	Re-Capitalization of Bubayero Microfinance	23050113 - Investment	70151 - R&D GENERAL PUBLIC SERVICES	21520917 - Barwo Nasarawo	10,000,000.00	10,000,000.00	0.00	10,000,000.00
11100124000300	Research and Development	23050101 - Research and Development	70151 - R&D GENERAL PUBLIC SERVICES	21520923 - Birin Fulani West	5,000,000.00	5,000,000.00	0.00	10,000,000.00
12100124000100	Construction of Market Lockup Shops Stall Appendix 5	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520912 - Nafada West	50,000,000.00	50,000,000.00	0.00	50,000,000.00
12100124000200	Construction of Motor Parks and Office	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520913 - Nafada Central	10,000,000.00	10,000,000.00	0.00	10,000,000.00
13100125000100	Completion of Township Market at Nafada Town	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520921 - Birin Bolewa	0.00	0.00	0.00	50,000,000.00
06100125000200	Construction of lock up shops at Barwo Nasarawo Market	23020124 - Construction of Markets/Parks	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	21520922 - Birin Fulani East	0.00	0.00	0.00	20,000,000.00

					Nafada Local Government				2025 Approved Budget MDA Capital Expenditure By Projects			
023400100100	Works, Housing and Transport Department	Economic Code and Description	Function Code and Description	Location Code and Description	692,000,000.00	1,482,000,000.00	1,040,779,415.00	1,637,000,000.00				
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget				
06100124000100	Land Acquisition	23010101 - Purchase/Acquisition of Land	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	21520911 - Nafada East	15,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00				
14100124000100	Purchase of Electric Generator	23010119 - Purchase of Power Generating Set	70435 - ELECTRICITY	21520912 - Nafada West	12,000,000.00	12,000,000.00	0.00	12,000,000.00				
14100124000200	Electrifications Projects Appendix 7	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520913 - Nafada Central	30,000,000.00	30,000,000.00	0.00	30,000,000.00				
14100124000300	Maintenance of Electricity	23030102 - Rehabilitation/Repairs-Electricity	70435 - ELECTRICITY	21520921 - Birin Bolewa	10,000,000.00	10,000,000.00	3,321,000.00	10,000,000.00				
14100125000100	electrification @ Duduwe	23020103 - Construction/Provision of Electricity	70435 - ELECTRICITY	21520922 - Birin Fulani East	0.00	0.00	0.00	30,000,000.00				
14100125000200	Purchase of and Installation of Transformer @ Birin Fulani West	23010119 - Purchase of Power Generating Set	70435 - ELECTRICITY	21520923 - Birin Fulani West	0.00	0.00	0.00	20,000,000.00				
17100125000400	Construction of Feeder Road at Gudukku-Nafada	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520912 - Nafada West	0.00	0.00	0.00	100,000,000.00				
16100124000100	Construction of Drainages and Culverts Appendix 9	23020116 - Construction/Provision of Water Ways	70451 - ROAD TRANSPORT	21520912 - Nafada West	20,000,000.00	20,000,000.00	2,879,654.00	20,000,000.00				
17100124000200	Construction of Roads	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520913 - Nafada Central	300,000,000.00	450,000,000.00	373,931,396.00	200,000,000.00				
17100125000300	Federal Road at Wure Linkina-Nafada	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520913 - Nafada Central	0.00	0.00	0.00	100,000,000.00				
17100125000800	Construction of Feeder Road at Kafiyel, Sudingo, Gurajawa	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520913 - Nafada Central	0.00	0.00	0.00	30,000,000.00				
17100125000100	Construction of drainage and Culverts at Dudume (Dallati Area)	23020116 - Construction/Provision of Water Ways	70451 - ROAD TRANSPORT	21520914 - Barwo Winde	0.00	0.00	0.00	10,000,000.00				
17100125000900	Completion of Road from Biri to Boggo Jawule	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00				

				Nafada Local Government		2025 Approved Budget MDA Capital Expenditure By Projects		
17100125000500	Construction of Road at Jigawa Linkina-Dendele	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520916 - Jigawa	0.00	0.00	0.00	350,000,000.00
17100125000600	Construction of Feeder Road at Barwo Sabon Gari-Gashinge	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520917 - Barwo Nasarawo	0.00	0.00	0.00	100,000,000.00
17100125000700	Feeder Road at Birnin Bolewa-Munda Bajoga	23020114 - Construction/Provision of Roads	70451 - ROAD TRANSPORT	21520921 - Birin Bolewa	0.00	0.00	0.00	50,000,000.00
17100125000200	Construction of Drainage/ Culverts @Wuro Bogga	23040102 - Erosion & Flood Control	70451 - ROAD TRANSPORT	21520923 - Birin Fulani West	0.00	0.00	0.00	10,000,000.00
09100125000200	Gully Erosion, Water Erosion @North Part of Barwo Winde	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520914 - Barwo Winde	0.00	0.00	0.00	60,000,000.00
09100125000100	Erosion Control @Unguwan Madaki	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520917 - Barwo Nasarawo	0.00	0.00	0.00	40,000,000.00
09100125000300	Gully Erosion Control @Barwo Nasarawo Market	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520917 - Barwo Nasarawo	0.00	0.00	0.00	10,000,000.00
09100125000400	Erosion Control @Birmin Bolewa town	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520921 - Birin Bolewa	0.00	0.00	0.00	10,000,000.00
09100124000100	Erosion and Flood Control	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520922 - Birin Fulani East	30,000,000.00	30,000,000.00	0.00	30,000,000.00
09100125000500	Control of Gully Erosion @Birin Fulani West and East	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520922 - Birin Fulani East	0.00	0.00	0.00	10,000,000.00
11100124000100	Construction of Earth Dam and water Pump Appendix 8	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520911 - Nafada East	10,000,000.00	10,000,000.00	0.00	30,000,000.00
10100125000200	Construction of Earth Dam at Njalkam	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520912 - Nafada West	0.00	0.00	0.00	10,000,000.00
10100124000100	Sinking of Contrete Open Well	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520914 - Barwo Winde	5,000,000.00	5,000,000.00	0.00	5,000,000.00
17100124000100	Solar Street Light Appendix 10	23020123 - Construction of Traffic Light/Streets Lghts	70641 - STREET LIGHTING	21520913 - Nafada Central	250,000,000.00	850,000,000.00	605,647,365.00	250,000,000.00

					Nafada Local Government	2025 Approved Budget MDA Capital Expenditure By Projects		
06100124000200	Construction of place of worship Appendix 6	23020104 - Construction/Provision of Housing	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520923 - Birin Fulani West	10,000,000.00	50,000,000.00	40,000,000.00	50,000,000.00
06100125000100	Construction Quarter Housing @Barwo Winde Town	23020102 - Construction/Provision of Resdential Buildings	71061 - HOUSING	21520914 - Barwo Winde	0.00	0.00	0.00	30,000,000.00
025210400100	Water Sanitation and Hygeine (WASH) Department	Economic Code and Description	Function Code and Description	Location Code and Description	99,000,000.00	119,000,000.00	53,692,895.00	507,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
13100125000300	Purchase of Motorcycles	23010104 - Purchase of Motor Cycles	70131 - GENERAL PERSONNEL SERVICES	21520911 - Nafada East	0.00	0.00	0.00	3,000,000.00
05050425000100	Construction of VIP Toilet and Sanitation @Barwo Nasarawo market	23020107 - Construction/Provision of Public Schools	70511 - WASTE MANAGEMENT	21520917 - Barwo Nasarawo	0.00	0.00	0.00	5,000,000.00
09100125001000	Preservation of Flooding, Control in Various Communities Appendix 12	23040102 - Erosion & Flood Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520911 - Nafada East	0.00	0.00	0.00	50,000,000.00
09100124000300	Industrial Pollution Preservation and Control	23040104 - Industrial Pollution Preservation & Control	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520912 - Nafada West	4,000,000.00	4,000,000.00	0.00	4,000,000.00
09100124000400	Water Pollution Preservation and Control Appendix 17	23040105 - Water Pollution Preservation & Conttrol	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520913 - Nafada Central	5,000,000.00	5,000,000.00	0.00	5,000,000.00
09100125000700	Construction of Refuse Dumping Sites Appendix 13	23040106 - Enviromental Sanitation	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520914 - Barwo Winde	0.00	0.00	0.00	20,000,000.00
10100125000100	Portable Drinking Water @Gadari Shole-Goi-Goi	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520911 - Nafada East	0.00	0.00	0.00	50,000,000.00
10100124000400	Water Reticulation	23010141 - Purchase of Water Supply Equipment/Facilities	70631 - WATER SUPPLY	21520912 - Nafada West	10,000,000.00	10,000,000.00	4,816,000.00	10,000,000.00
10100125000500	Drilling of Solar Borehole @Unguwan Chiroma Quarters	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520913 - Nafada Central	0.00	0.00	0.00	15,000,000.00
10100125000400	Drilling of Motorized and Solar Borehole @Takai, Kiyayo town	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520914 - Barwo Winde	0.00	0.00	0.00	30,000,000.00

				Nafada Local Government		2025 Approved Budget MDA Capital Expenditure By Projects		
10100125000300	Drilling of Motarized Borehole @Gudukku Town	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
10100125000800	Drilling of Motorized Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520915 - Gudukku	0.00	0.00	0.00	30,000,000.00
09100125000800	Desilting of Drainages	23040105 - Water Pollution Preservation & Control	70631 - WATER SUPPLY	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
10100125001000	Rehabilitation of General Boreholes Appendix 11	23030104 - Rehabilitation/Repairs - Water Facilities	70631 - WATER SUPPLY	21520917 - Barwo Nasarawo	0.00	0.00	0.00	20,000,000.00
10100125000900	Purchase of Hand pump Tools	23010142 - Purchase of General Items	70631 - WATER SUPPLY	21520921 - Birin Bolewa	0.00	0.00	0.00	15,000,000.00
10100124000200	Drilling of Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520922 - Birin Fulani East	30,000,000.00	30,000,000.00	0.00	30,000,000.00
10100125000600	Drilling of Borehole Solar @Kafiyel, Sudingo, Gurajawa	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520922 - Birin Fulani East	0.00	0.00	0.00	20,000,000.00
10100124000300	Drilling of Hand Pumps and Solar Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520923 - Birin Fulani West	50,000,000.00	70,000,000.00	48,876,895.00	70,000,000.00
10100125000700	Drilling of Hand Pump Boreholes	23020105 - Construction/Provision of Water Facilities	70631 - WATER SUPPLY	21520923 - Birin Fulani West	0.00	0.00	0.00	50,000,000.00
09100125000600	Purchase of Sanitation Working Materials	23010142 - Purchase of General Items	70912 - PRIMARY EDUCATION	21520913 - Nafada Central	0.00	0.00	0.00	10,000,000.00
09100125000900	Construction of Vip Latrine Appendix 14	23040106 - Enviromental Sanitation	70912 - PRIMARY EDUCATION	21520915 - Gudukku	0.00	0.00	0.00	20,000,000.00
05050425000200	Construction of VIP Latrine	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520922 - Birin Fulani East	0.00	0.00	0.00	30,000,000.00
051700100100	Education and Social Development Department	Economic Code and Description	Function Code and Description	Location Code and Description	73,000,000.00	93,000,000.00	41,122,859.00	237,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
08100124000100	Youth Development Appendix 16	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520914 - Barwo Winde	30,000,000.00	30,000,000.00	12,675,879.00	40,000,000.00
03100124000200	Poverty Alleviation Appendix 15	23050113 - Investment	70621 - COMMUNITY DEVELOPMENT	21520915 - Gudukku	20,000,000.00	20,000,000.00	18,546,980.00	20,000,000.00

				Nafada Local Government		2025 Approved Budget MDA Capital Expenditure By Projects		
07100124000100	Construction of Women Development Centre	23020118 - Construction/ Provision of Infrastrature	70621 - COMMUNITY DEVELOPMENT	21520922 - Birin Fulani East	8,000,000.00	8,000,000.00	0.00	10,000,000.00
02100125000100	Empowerment for women and people with dissability	23050108 - Other Non Tangible Assets	70621 - COMMUNITY DEVELOPMENT	21520923 - Birin Fulani West	0.00	0.00	0.00	60,000,000.00
03100124000100	Rehabilitation of Places of Workshop	23020118 - Construction/ Provision of Infrastrature	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	21520911 - Nafada East	13,000,000.00	13,000,000.00	0.00	20,000,000.00
05050525000100	Fencing of Nafada West Primary School @ Unguwan Galadiman Nafada	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520912 - Nafada West	0.00	0.00	0.00	30,000,000.00
05050125000100	Fencing of Primary School @Biri East primary school	23020107 - Construction/Provision of Public Schools	70912 - PRIMARY EDUCATION	21520922 - Birin Fulani East	0.00	0.00	0.00	35,000,000.00
05040224000100	Purchase of Instructional Materials	23010124 - Purchase of Teaching/Learning EquipmentS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	21520911 - Nafada East	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
052100100100	Primary Health Care Department	Economic Code and Description	Function Code and Description	Location Code and Description	56,000,000.00	56,000,000.00	4,973,620.00	205,000,000.00
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Original Budget	2024 Revised Budget	2024 Perform Jan to Dec.	2025 Approved Budget
02100124000100	Constr/Provision Of Cemetry Wall	23020126 - Construction/Provision of Cemeteries	70561 - ENVIRONMENTAL PROTECTION N.E.C.	21520914 - Barwo Winde	6,000,000.00	6,000,000.00	4,973,620.00	10,000,000.00
04050124000101	Construction/Provision of Health Centres and Maternity	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520911 - Nafada East	40,000,000.00	40,000,000.00	0.00	40,000,000.00
04050125000101	Fencing of Maternity Clinic @Mada Village	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520912 - Nafada West	0.00	0.00	0.00	15,000,000.00
04050125000201	Construction of Health Centre @Zadawa Alhaji Isa town	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520913 - Nafada Central	0.00	0.00	0.00	30,000,000.00
05050225000101	Improved Healthcare Service @Gudukku town	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520915 - Gudukku	0.00	0.00	0.00	10,000,000.00
04050125000301	Contribution for the upgrade of 82 PHC facilities across the State	23020106 - Construction/Provision of Hospitals/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520922 - Birin Fulani East	0.00	0.00	0.00	88,000,000.00

				Nafada Local Government		2025 Approved Budget MDA Capital Expenditure By Projects		
04050124000201	Rehabilitation of General Hospital Quarters	23030105 - Rehabilitation/Repairs - Hospital/Health Centres	70741 - PUBLIC HEALTH SERVICES	21520923 - Birin Fulani West	10,000,000.00	10,000,000.00	0.00	12,000,000.00

Nafada Local Government 2025 Approved Budget

Nafada Local Government

Total Basic Education Expenditure by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
	Total Basic Education Expenditure	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,622,000,000.00
709	Education	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,622,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	0.00	0.00	0.00	625,000,000.00
70912	PRIMARY EDUCATION	0.00	0.00	0.00	625,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
7096	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00

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Nafada Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Basic Education by Programme (Sector, Objectives)		927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,637,000,000.00
05	Education	927,500,000.00	1,261,500,000.00	1,156,701,124.00	1,637,000,000.00
0501	Effective governance of the education system	925,500,000.00	1,239,500,000.00	1,146,801,124.00	1,475,000,000.00
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	925,500,000.00	1,239,500,000.00	1,146,801,124.00	975,000,000.00
050103	Education sector coordination mechanisms	0.00	0.00	0.00	500,000,000.00
0504	Improved quality of teaching and learning outcomes	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
050402	Instructional and learning materials	2,000,000.00	22,000,000.00	9,900,000.00	22,000,000.00
0505	Adequate infrastructure at all levels	0.00	0.00	0.00	140,000,000.00
050501	Schools' infrastructure construction and rehabilitation	0.00	0.00	0.00	35,000,000.00
050502	Furnishing	0.00	0.00	0.00	10,000,000.00
050504	Water, sanitation and hygiene	0.00	0.00	0.00	65,000,000.00
050505	School safety	0.00	0.00	0.00	30,000,000.00

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Nafada Local Government

Total Primary Health Care by Functional Classification

Code	Function	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Primary Health Care Expenditure by Function		330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
707	Health	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
7074	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00
70741	PUBLIC HEALTH SERVICES	330,700,000.00	375,700,000.00	257,134,576.00	594,000,000.00

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Nafada Local Government

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

Code	Program	2024 Original Budget	Revised 2024	2024 Perform Jan to Dec.	2025 Approved Budget
Total Primary Health Care by Programme (Sector, Objectives)		330,700,000.00	375,700,000.00	257,134,576.00	584,000,000.00
04	Health	330,700,000.00	375,700,000.00	257,134,576.00	584,000,000.00
0401	Effective governance of the health system	280,700,000.00	325,700,000.00	257,134,576.00	399,000,000.00
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	0.00	0.00	0.00	100,000.00
040103	Health sector coordination mechanisms	280,700,000.00	325,700,000.00	257,134,576.00	398,900,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	50,000,000.00	50,000,000.00	0.00	185,000,000.00
040501	Functional health facilities	50,000,000.00	50,000,000.00	0.00	185,000,000.00