



# **KADUNA STATE LOCAL GOVERNMENT COUNCILS**

***HARMONIZED APPROVED BUDGET 2025 - 2027***

**"Sustaining Rural Transformation  
for Inclusive Development"**

**Ministry for Local Government Affairs  
Yakubu Gowon Way,  
Kaduna**

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**CONSOLIDATED FINANCIAL STATEMENT  
GENERAL SUMMARY**

S/NO	DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025
<b>A</b>	<b><u>RECURRENT ACCOUNT</u></b>		
1	Opening Balance	3,367,743,549.27	2,108,910,549.28
2	Internally Generated Revenue	4,362,991,866.47	5,630,908,942.51
3	Add Statutory Revenue From Federation Account	58,585,372,114.45	56,478,409,908.84
4	Statutory Allocation from State Government IGR (10%)	1,095,327,463.00	1,000,000,000.00
5	Value Added Tax (VAT)	33,192,731,360.71	39,139,432,078.95
6	Other FAAC Revenues	4,683,227,542.38	16,271,440,579.76
	<b>TOTAL RECURRENT REVENUE</b>	<b>105,287,393,896.28</b>	<b>120,629,102,059.35</b>
<b>B</b>	<b><u>CAPITAL ACCOUNT</u></b>		
1	LFTAS Performance Grant	130,100,000.00	520,000,000.00
2	Proceed from sales of Asset	3,000,000.00	50,000,000.00
3	Domestic Loans and Credits	1,150,000,000.00	750,000,000.00
4	Aid	-	150,000,000.00
5	Grants	650,000,000.00	1,220,000,000.00
	<b>TOTAL CAPITAL RECEIPT</b>	<b>1,933,100,000.00</b>	<b>2,690,000,000.00</b>
	<b>TOTAL RECURRENT REVENUE AND CAPITAL RECEIPT</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>
	<b>Less: Expenditure</b>		
1	Personnel Cost	40,509,429,801.24	46,100,493,937.64
2	Overhead Cost	18,429,953,343.51	21,838,517,891.88
3	Capital Expenditure	48,281,110,751.54	55,380,090,229.83
	<b>Total</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>
	<b>Budget Deficit/Surplus</b>	<b>-</b>	<b>-</b>
	<b><u>BUDGET SIZE</u></b>		
1	Recurrent Budget	58,939,383,144.75	67,939,011,829.52
2	Capital Budget	48,281,110,751.54	55,380,090,229.83
	<b>Total Expenditure</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>

**CONSOLIDATED FINANCIAL STATEMENT  
SUMMARY OF RECURRENT AND CAPITAL ACCOUNTS**

S/NO	REVENUE	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025
	<b>A) RECURRENT REVENUE</b>		
1	Opening Balance Account Consolidated for the Year	3,367,743,549.27	2,108,910,549.28
2	Add Internally Generated Revenue for the Year	4,362,991,866.47	5,630,908,942.51
3	Add Statutory Revenue From Federation Account	58,585,372,114.45	56,478,409,908.84
4	Statutory Allocation from State Government IGR (10%)	1,095,327,463.00	1,000,000,000.00
5	Value Added Tax (VAT)	33,192,731,360.71	39,139,432,078.95
6	Other FAAC Revenues	4,683,227,542.38	16,271,440,579.76
	<b>TOTAL RECURRENT REVENUE</b>	<b>105,287,393,896.28</b>	<b>120,629,102,059.35</b>
	<b>B) CAPITAL RECEIPT</b>		
1	LFTAS Performance Grant	130,100,000.00	520,000,000.00
2	Proceed from sales of Asset	3,000,000.00	50,000,000.00
3	Domestic Loans and Credits	1,150,000,000.00	750,000,000.00
4	Aid	-	150,000,000.00
5	Grants	650,000,000.00	1,220,000,000.00
	<b>TOTAL CAPITAL RECEIPT</b>	<b>1,933,100,000.00</b>	<b>2,690,000,000.00</b>
	<b>Grand Total</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>
	<b>Less: Recurrent Expenditure</b>		
1	Less: Personnel Cost	40,509,429,801.24	46,100,493,937.64
2	Less: Overhead Cost	18,429,953,343.51	21,838,517,891.88
3	Less: Capital Expenditure	48,281,110,751.54	55,380,090,229.83
	<b>TOTAL EXPENDITURE</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>

**CONSOLIDATED FINANCIAL STATEMENT  
FINANCIAL STATEMENT**

S/N	DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025
<b>A</b>	<b>RECURRENT ACCOUNT</b>		
1	Opening Balance	3,367,743,549.27	2,108,910,549.28
2	Internally Generated Revenue	4,362,991,866.47	5,630,908,942.51
3	Statutory Allocation from Federation Account	58,585,372,114.45	56,478,409,908.84
4	Statutory Allocation from State Government IGR (10%)	1,095,327,463.00	1,000,000,000.00
5	Value Added Tax (VAT)	33,192,731,360.71	39,139,432,078.95
6	Other FAAC Revenues	4,683,227,542.38	16,271,440,579.76
	<b>TOTAL RECURRENT REVENUE</b>	<b>105,287,393,896.28</b>	<b>120,629,102,059.35</b>
	<b>CAPITAL RECEIPT</b>		
1	LFTAS Performance Grant	130,100,000.00	520,000,000
2	Proceed from sales of Asset	3,000,000.00	50,000,000
3	Domestic Loans and Credits	1,150,000,000.00	750,000,000
4	Aid	-	150,000,000
5	Grants	650,000,000.00	1,220,000,000.00
	<b>TOTAL CAPITAL RECEIPT</b>	<b>1,933,100,000.00</b>	<b>2,690,000,000.00</b>
	<b>TOTAL RECURRENT REVENUE AND CAPITAL RECEIPT</b>	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>
	<b>Less: Recurrent Expenditure</b>		
1	Personnel Cost	40,509,429,801.24	46,100,493,937.64
2	Overhead Cost	18,429,953,343.51	21,838,517,891.88
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>58,939,383,144.75</b>	<b>67,939,011,829.52</b>
	<b>NET RECURRENT REVENUE</b>	<b>46,348,010,751.54</b>	<b>52,690,090,229.83</b>
	Add: Capital Receipt	1,933,100,000.00	2,690,000,000.00
	<b>Transfer to Capital Development Fund</b>	<b>48,281,110,751.54</b>	<b>55,380,090,229.83</b>
<b>B</b>	<b>CAPITAL ACCOUNT</b>		
1	Estimated Receipts	48,281,110,751.54	55,380,090,229.83
2	Estimated Expenditure	48,281,110,751.54	55,380,090,229.83
	<b>BUDGET DEFICIT / SURPLUS</b>	<b>-</b>	<b>-</b>

## SUMMARY OF APPROVED REVENUE 2025

LGA NAME	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
BIRNIN GWARI	5,179,440,542.01	6,384,508,887.05	5,831,855,509.31	6,123,448,284.78
CHIKUN	5,805,345,829.18	6,676,063,047.07	5,622,734,903.93	5,735,189,602.01
GIWA	4,998,142,514.91	4,200,754,322.20	4,111,302,024.69	4,316,867,125.92
IGABI	5,769,954,502.04	6,709,045,945.10	7,033,998,242.35	7,385,698,154.47
IKARA	3,724,704,742.99	4,359,066,495.24	3,789,615,911.17	3,789,615,911.17
JABA	3,389,243,419.33	3,952,355,070.89	3,028,140,028.21	3,173,042,279.60
JEMA'A	4,305,403,894.53	4,902,136,407.61	5,136,743,227.99	5,393,580,389.39
KACHIA	4,739,844,196.58	4,853,092,679.19	4,792,664,501.67	5,032,297,726.76
KADUNA NORTH	6,396,628,130.44	6,978,667,304.38	7,306,222,757.63	7,671,533,895.51
KADUNA SOUTH	6,113,485,984.80	6,479,375,481.68	5,017,303,983.00	5,409,303,983.00
KAGARKO	4,281,995,397.12	5,013,813,232.47	5,164,463,499.63	5,680,909,849.59
KAJURU	3,875,001,056.04	3,572,723,540.91	2,946,415,602.77	2,933,414,322.77
KAURA	3,902,685,901.40	3,834,841,166.57	4,191,660,697.73	4,603,570,584.81
KAURU	3,757,271,706.53	4,862,550,588.57	4,991,661,037.13	5,241,244,088.99
KUBAU	4,290,243,882.58	5,082,791,613.52	5,326,431,194.20	5,592,752,753.91
KUDAN	3,261,963,346.71	4,962,736,580.54	5,157,451,273.40	5,415,323,837.07
LERE	4,386,598,116.71	5,611,464,322.29	4,294,932,887.70	4,509,679,532.09
MAKARFI	3,797,472,086.55	5,457,283,523.85	4,000,703,030.94	4,164,438,565.69
SABON GARI	5,081,386,620.63	5,883,833,428.61	7,325,061,726.67	8,752,911,326.67
SANGA	3,444,122,243.32	4,005,506,466.97	3,299,474,533.90	3,459,751,563.00
SOBA	4,479,459,188.95	5,360,088,966.85	5,617,593,415.19	5,898,473,085.95
ZANGON KATAF	5,413,626,115.26	6,552,154,562.34	6,843,740,268.54	7,185,927,281.97
ZARIA	6,826,474,477.69	7,624,248,425.43	7,690,477,479.51	7,921,191,803.89
	<b>107,220,493,896.28</b>	<b>123,319,102,059.35</b>	<b>118,520,647,737.26</b>	<b>125,390,165,949.00</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
BIRNIN GWARI	11010004	Statutory Allocation from Federation Account	3,172,255,114.21	3,430,757,975.00	3,602,295,873.75	3,782,410,667.44
BIRNIN GWARI	11010002	Statutory Allocation from State Government (10%)	54,360,134.00	50,844,373.89	47,628,140.70	50,009,547.74
BIRNIN GWARI	11010002	Share of VAT	1,487,055,773.32	1,869,674,649.00	1,648,158,381.45	1,730,566,300.52
BIRNIN GWARI	11010303	Other FAAC Revenues	291,791,801.24	924,265,777.96	440,229,066.86	462,240,520.20
BIRNIN GWARI	13020107	LFTAS Performance Grant		10,000,000.00		
BIRNIN GWARI		<b>SUB-TOTAL</b>	<b>5,005,462,822.77</b>	<b>6,285,542,775.85</b>	<b>5,738,311,462.76</b>	<b>6,025,227,035.90</b>
BIRNIN GWARI	12040656	Shops and Kiosk Rates	3,265,898.83	3,429,193.77	3,600,653.45	3,780,686.13
BIRNIN GWARI	12040657	Land use Charges (Private and Commercial Property)	12,474,648.83	13,098,381.27	13,753,300.33	14,440,965.35
BIRNIN GWARI	12020079	On and Off Liquor Fees	1,371,872.66	1,440,466.30	1,512,489.61	1,588,114.09
BIRNIN GWARI	12040109	Slaughter Slab Fees	1,707,267.50	1,792,630.88	1,882,262.42	1,976,375.54
BIRNIN GWARI	12040043	Marriage Registration Fees	3,631,375.00	3,812,943.75	4,003,590.94	4,203,770.48
BIRNIN GWARI	12040274	Naming of Street Registration Fees	1,136,325.00	1,193,141.25	1,252,798.31	1,315,438.23
BIRNIN GWARI	12040156	Right of Occupancy in Local Government Areas	7,384,375.00	7,753,593.75	8,141,273.44	8,548,337.11
BIRNIN GWARI	12040542	Market Roads and Levies	11,986,604.19	12,585,934.40	13,215,231.12	13,875,992.67
BIRNIN GWARI	12020032	Motor Park Levies	8,031,219.66	8,432,780.65	8,854,419.68	9,297,140.66
BIRNIN GWARI	12020016	Cattle Tax	7,471,250.00	7,844,812.50	8,237,053.13	8,648,905.78
BIRNIN GWARI	12040494	Public Convenience, Sewage and Refuse Disposal Fees	740,870.00	777,913.50	816,809.18	857,649.63
BIRNIN GWARI	12040054	Wrong Parking Fees	1,306,600.00	1,371,930.00	1,440,526.50	1,512,552.83
BIRNIN GWARI	12070028	Other Levies and Fees	2,623,625.00	12,754,806.25	13,392,546.56	14,062,173.89
BIRNIN GWARI	12070028	Contrators Registration fees	1,737,500.00	1,824,375.00	1,915,593.75	2,011,373.44
BIRNIN GWARI	12040462	Fee Structure for Outdoor Installation and Advert	6,000,000.00	6,300,000.00	6,615,000.00	6,945,750.00
BIRNIN GWARI	12040403	Fee Structure for Masts	4,453,966.58	4,676,664.90	4,910,498.15	5,156,023.06
BIRNIN GWARI		<b>SUB-TOTAL FOR IGR</b>	<b>75,323,398.24</b>	<b>89,089,568.15</b>	<b>93,544,046.56</b>	<b>98,221,248.88</b>
BIRNIN GWARI	14070107	Opening Balance	98,654,321.00	9,876,543.05		
BIRNIN GWARI		<b>SUB-TOTAL</b>	<b>98,654,321.00</b>	<b>9,876,543.05</b>	-	-
BIRNIN GWARI		<b>TOTAL FOR BIRNIN GWARI</b>	<b>5,179,440,542.01</b>	<b>6,384,508,887.05</b>	<b>5,831,855,509.31</b>	<b>6,123,448,284.78</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
CHIKUN	11010004	Statutory Allocation from Federation Account	3,221,137,306.94	3,078,389,270.00	3,285,560,053.08	3,351,271,254.14
CHIKUN	11010002	Statutory Allocation from State Government (10%)	55,127,505.00	51,704,523.42	56,230,055.10	57,354,656.20
CHIKUN	11010001	Share of VAT	1,731,110,542.85	1,864,024,729.00	1,765,732,753.71	1,801,047,408.78
CHIKUN	11010303	Other FAAC Revenues	292,860,629.25	1,093,234,677.52	-	-
CHIKUN	13020107	LFTAS Performance Grant		10,000,000.00		
CHIKUN		<b>SUB-TOTAL</b>	<b>5,300,235,984.04</b>	<b>6,097,353,199.94</b>	<b>5,107,522,861.89</b>	<b>5,209,673,319.12</b>
CHIKUN	12040656	Shops and Kiosk Rates	14,405,000.00	16,905,000.00	14,693,100.00	14,986,962.00
CHIKUN	12040657	Land use Charges (Private and Commercial Property)	114,388,998.55	111,888,998.55	116,676,778.52	119,010,314.09
CHIKUN	12020079	On and Off Liquor Fees	19,371,201.83	18,271,201.83	19,758,625.87	20,153,798.38
CHIKUN	12040109	Slaughter Slab Fees	1,105,000.00	2,205,000.00	1,127,100.00	1,149,642.00
CHIKUN	12040043	Marriage, Birth and Registration Fees	14,700,000.00	14,700,000.00	14,994,000.00	15,293,880.00
CHIKUN	12040274	Naming of Street Registration Fees	4,410,000.00	4,410,000.00	4,498,200.00	4,588,164.00
CHIKUN	12040156	Right of Occupancy in Local Government Areas	14,700,000.00	14,700,000.00	14,994,000.00	15,293,880.00
CHIKUN	12040542	Market Roads and Levies	17,050,000.00	22,050,000.00	17,391,000.00	17,738,820.00
CHIKUN	12020032	Motor Park Levies	8,350,000.00	7,350,000.00	8,517,000.00	8,687,340.00
CHIKUN	12040524	Domestic Animal Fees	3,205,000.00	2,205,000.00	3,269,100.00	3,334,482.00
CHIKUN	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	2,837,500.00	1,837,500.00	2,894,250.00	2,952,135.00
CHIKUN	12020016	Cattle Tax	5,777,500.00	4,777,500.00	5,893,050.00	6,010,911.00
CHIKUN	12040494	Public Convenience, Sewage and Refuse Disposal Fees	3,940,000.00	2,940,000.00	4,018,800.00	4,099,176.00
CHIKUN	12070028	Other Levies and Fees	54,971,465.99	39,971,465.99	56,070,895.31	57,192,313.21
CHIKUN	12040462	Fee Structure for Outdoor Installation and Advert	55,425,000.00	40,425,000.00	56,533,500.00	57,664,170.00
CHIKUN	12040403	Fee Structure for Masts	61,473,182.76	91,473,182.76	62,702,646.42	63,956,699.35
CHIKUN		<b>SUB-TOTAL FOR IGR</b>	<b>396,109,849.13</b>	<b>396,109,849.13</b>	<b>404,032,046.11</b>	<b>412,112,687.03</b>
CHIKUN	14070107	Opening Balance	108,999,996.01	182,599,998.00	111,179,995.93	113,403,595.85
CHIKUN		<b>SUB-TOTAL</b>	<b>108,999,996.01</b>	<b>182,599,998.00</b>	<b>111,179,995.93</b>	<b>113,403,595.85</b>
CHIKUN		<b>TOTAL FOR CHIKUN</b>	<b>5,805,345,829.18</b>	<b>6,676,063,047.07</b>	<b>5,622,734,903.93</b>	<b>5,735,189,602.01</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
GIWA	11010004	Statutory Allocation from Federation Account	2,725,180,871.42	2,382,096,983.00	2,501,201,832.15	2,626,261,923.76
GIWA	11010002	Statutory Allocation from State Government (10%)	47,198,008.00	42,816,315.33	44,957,131.09	47,204,987.65
GIWA	11010002	Share of VAT	1,559,480,353.51	1,341,205,339.00	1,408,265,605.95	1,478,678,886.25
GIWA	11010303	Other FAAC Revenues	293,147,597.11	-	-	-
GIWA	13020107	LFTAS Performance Grant		10,000,000.00		
GIWA		<b>SUB-TOTAL</b>	<b>4,625,006,830.04</b>	<b>3,776,118,637.33</b>	<b>3,954,424,569.19</b>	<b>4,152,145,797.65</b>
GIWA	12040656	Shops and Kiosk Rates	18,700,000.00	22,700,000.00	23,835,000.00	25,026,750.00
GIWA	12040657	Land use Charges (Private and Commercial Property)	40,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00
GIWA	12040109	Slaughter Slab Fees	3,500,001.00	3,500,001.00	3,675,001.05	3,858,751.10
GIWA	12040043	Sales of Grains	2,500,000.00	12,500,000.00	13,125,000.00	13,781,250.00
GIWA	12040156	Right of Occupancy in Local Government Areas	8,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
GIWA	12040542	Market Roads and Levies	8,891,552.47	28,891,552.47	30,336,130.09	31,852,936.60
GIWA	12020032	Motor Park Levies	5,500,000.00	9,500,000.00	9,975,000.00	10,473,750.00
GIWA	12040524	Domestic Animal Fees	1,500,000.00	2,000,000.00	2,100,000.00	2,205,000.00
GIWA	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	8,415,547.00	8,415,547.00	8,836,324.35	9,278,140.57
GIWA	12020016	Cattle Tax	900,000.00	1,900,000.00	1,995,000.00	2,094,750.00
GIWA		<b>SUB-TOTAL FOR IGR</b>	<b>97,907,100.47</b>	<b>149,407,100.47</b>	<b>156,877,455.49</b>	<b>164,721,328.27</b>
GIWA	14070107	Opening Balance	275,228,584.40	275,228,584.40		
GIWA		<b>SUB-TOTAL</b>	<b>275,228,584.40</b>	<b>275,228,584.40</b>	-	-
GIWA		<b>TOTAL FOR GIWA</b>	<b>4,998,142,514.91</b>	<b>4,200,754,322.20</b>	<b>4,111,302,024.69</b>	<b>4,316,867,125.92</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IGABI	11010004	Statutory Allocation from Federation Account	3,372,418,331.94	3,015,310,102.99	3,166,075,608.14	3,324,379,388.55
IGABI	11010201	Share of VAT	1,869,349,453.85	1,813,173,880.00	1,903,832,574.00	1,999,024,202.70
IGABI	11010002	Statutory Allocation from State Government (10%)	57,344,353.00	54,189,398.11	56,898,868.01	59,743,811.41
IGABI	11010303	Other FAAC Revenues	305,130,677.25	1,679,644,829.00	1,763,627,070.45	1,851,808,423.97
IGABI	13020107	LFTAS Performance Grant		10,000,000.00		
IGABI		<b>SUB-TOTAL</b>	<b>5,604,242,816.04</b>	<b>6,572,318,210.10</b>	<b>6,890,434,120.60</b>	<b>7,234,955,826.63</b>
IGABI	12020417	Contractor Registration Fees	16,580,000.00	19,896,000.00	20,890,800.00	21,935,340.00
IGABI	12020715	Earnings from Provision Store/Shop	11,500,000.00	13,800,000.00	14,490,000.00	15,214,500.00
IGABI	12020447	Land Use Fees	34,956,686.00	41,948,023.00	44,045,424.15	46,247,695.36
IGABI	12020131	Liquour Licenses	1,000,000.00	1,200,000.00	1,260,000.00	1,323,000.00
IGABI	12020457	Abattoir/Slaughter House/Meat Fee	1,600,000.00	1,920,000.00	2,016,000.00	2,116,800.00
IGABI	12020418	Marriage/Divorce Fees	450,000.00	540,000.00	567,000.00	595,350.00
IGABI	12020732	Earning From Street Name and Others	300,000.00	360,000.00	378,000.00	396,900.00
IGABI	12020459	Right of Occupancy Fees	12,500,000.00	15,000,000.00	15,750,000.00	16,537,500.00
IGABI	12020733	Market Roads and Levies	6,300,000.00	7,560,000.00	7,938,000.00	8,334,900.00
IGABI	12020734	Motor Park Levies	25,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
IGABI	12020487	Refuse Collection and Disposal Fees	200,000.00	240,000.00	252,000.00	264,600.00
IGABI	12020499	Other Fees	410,000.00	492,000.00	516,600.00	542,430.00
IGABI		<b>SUB-TOTAL FOR IGR</b>	<b>110,796,686.00</b>	<b>132,956,023.00</b>	<b>139,603,824.15</b>	<b>146,584,015.36</b>
IGABI	14070103	Opening Balance	54,915,000.00	3,771,712.00	3,960,297.60	4,158,312.48
IGABI		<b>SUB-TOTAL</b>	<b>54,915,000.00</b>	<b>3,771,712.00</b>	<b>3,960,297.60</b>	<b>4,158,312.48</b>
IGABI		<b>TOTAL FOR IGABI</b>	<b>5,769,954,502.04</b>	<b>6,709,045,945.10</b>	<b>7,033,998,242.35</b>	<b>7,385,698,154.47</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IKARA	11010004	Statutory Allocation from Federation Account	2,194,994,433.44	2,019,985,773.00	2,037,694,003.22	2,037,694,003.22
IKARA	11010002	Statutory Allocation from State Government (10%)	41,400,096.00	36,317,410.24	35,721,105.84	35,721,105.84
IKARA	11010002	Share of VAT	1,114,219,157.94	1,841,763,312.00	1,331,133,302.11	1,331,133,302.11
IKARA	11010303	Other FAAC Revenues	64,091,055.61	150,000,000.00		
IKARA	13020107	LFTAS Performance Grant		10,000,000.00		
IKARA		<b>SUB-TOTAL</b>	<b>3,414,704,742.99</b>	<b>4,058,066,495.24</b>	<b>3,404,548,411.17</b>	<b>3,404,548,411.17</b>
IKARA	12020079	On and Off Liquor Fees	6,300,000.00	300,000.00	6,615,000.00	6,615,000.00
IKARA	12040109	Slaughter Slab Fees	1,050,000.00	500,000.00	1,102,500.00	1,102,500.00
IKARA	12040274	Naming of Street Registration Fees	525,000.00	525,000.00	551,250.00	551,250.00
IKARA	12040542	Market Roads and Levies	6,150,000.00	7,750,000.00	16,537,500.00	16,537,500.00
IKARA	12040656	Shops and Kiosk Rates	10,000,000.00	5,000,000.00	2,500,000.00	2,500,000.00
IKARA	12020032	Motor Park Levies	6,300,000.00	2,300,000.00	6,615,000.00	6,615,000.00
IKARA	12040524	Domestic Animal Fees	84,000.00	84,000.00	88,200.00	88,200.00
IKARA	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	231,000.00	231,000.00	242,550.00	242,550.00
IKARA	12020016	Cattle Tax	5,250,000.00	4,250,000.00	5,512,500.00	5,512,500.00
IKARA	12040494	Public Convenience, Sewage and Refuse Disposal Fees	210,000.00	210,000.00	220,500.00	220,500.00
IKARA	12070028	Other Levies and Fees	3,150,000.00	3,100,000.00	3,307,500.00	3,307,500.00
IKARA	12040462	Fee Structure for Outdoor Installation and Advert	10,750,000.00	15,750,000.00	16,537,500.00	16,537,500.00
IKARA	12040403	Fee Structure for Masts	10,000,000.00	11,000,000.00	22,050,000.00	22,050,000.00
IKARA		<b>SUB-TOTAL FOR IGR</b>	<b>60,000,000.00</b>	<b>51,000,000.00</b>	<b>81,880,000.00</b>	<b>81,880,000.00</b>
IKARA	14070107	Opening Balance	250,000,000.00	250,000,000.00	303,187,500.00	303,187,500.00
IKARA		<b>SUB-TOTAL</b>	<b>250,000,000.00</b>	<b>250,000,000.00</b>	<b>303,187,500.00</b>	<b>303,187,500.00</b>
IKARA		<b>TOTAL FOR IKARA</b>	<b>3,724,704,742.99</b>	<b>4,359,066,495.24</b>	<b>3,789,615,911.17</b>	<b>3,789,615,911.17</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
JABA	11010004	Statutory Allocation from Federation Account	1,945,536,610.11	1,761,421,621.00	1,849,492,702.05	1,941,967,337.15
JABA	11010002	Statutory Allocation from State Government (10%)	37,222,189.00	31,634,375.89	29,633,298.45	31,114,963.37
JABA	11010002	Share of VAT	1,194,733,967.98	1,471,016,609.00	1,119,317,439.45	1,175,283,311.42
JABA	11010303	Other FAAC Revenues	157,315,112.07	650,000,000.00	-	-
JABA	13020107	LFTAS Performance Grant		10,000,000.00		
JABA		<b>SUB-TOTAL</b>	<b>3,334,807,879.16</b>	<b>3,924,072,605.89</b>	<b>2,998,443,439.95</b>	<b>3,148,365,611.94</b>
JABA	12040656	Shops and Kiosk Rates	4,500,000.00	4,600,000.00	4,830,000.00	
JABA	12020079	On and Off Liquor Fees	1,265,150.00	1,300,000.00	1,365,000.00	
JABA	12040109	Slaughter Slab Fees	1,000,000.00	1,028,407.50	1,079,827.88	1,133,819.27
JABA	12040542	Market Roads and Levies	6,000,000.00	6,500,000.00	6,825,000.00	7,166,250.00
JABA	12020032	Motor Park Levies	2,500,000.00	2,600,000.00	2,730,000.00	2,866,500.00
JABA	12070028	Other Levies and Fees	2,000,000.00	2,100,000.00	2,205,000.00	2,315,250.00
JABA		<b>SUB-TOTAL FOR IGR</b>	<b>17,265,150.00</b>	<b>18,128,407.50</b>	<b>19,034,827.88</b>	<b>13,481,819.27</b>
JABA	14070107	Opening Balance	37,170,390.17	10,154,057.50	10,661,760.38	11,194,848.39
JABA		<b>SUB-TOTAL</b>	<b>37,170,390.17</b>	<b>10,154,057.50</b>	<b>10,661,760.38</b>	<b>11,194,848.39</b>
JABA		<b>TOTAL FOR JABA</b>	<b>3,389,243,419.33</b>	<b>3,952,355,070.89</b>	<b>3,028,140,028.21</b>	<b>3,173,042,279.60</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
JEMA'A	11010004	Statutory Allocation from Federation Account	2,492,583,429.23	2,641,001,085.00	2,773,051,139.25	2,911,703,696.21
JEMA'A	11010002	Statutory Allocation from State Government (10%)	46,601,164.00	42,147,310.26	44,254,675.77	46,467,409.56
JEMA'A	11010002	Share of VAT	1,432,077,283.11	1,425,052,977.00	1,496,305,625.85	1,571,120,907.14
JEMA'A	11010303	Other FAAC Revenues	124,409,398.19	410,980,400.00	431,529,420.00	453,105,891.00
JEMA'A	13020107	LFTAS Performance Grant		10,000,000.00		
JEMA'A		<b>SUB-TOTAL</b>	<b>4,095,671,274.53</b>	<b>4,529,181,772.26</b>	<b>4,745,140,860.87</b>	<b>4,982,397,903.92</b>
JEMA'A	12040656	Shops and Kiosk Rates	4,531,790.00	24,531,790.00	25,758,379.50	27,046,298.48
JEMA'A	12040657	Land use Charges (Private and Commercial Property)	2,400,000.00	2,400,000.00	2,520,000.00	2,646,000.00
JEMA'A	12020079	On and Off Liquor Fees	3,500,000.00	13,500,000.00	14,175,000.00	14,883,750.00
JEMA'A	12040109	Slaughter Slab Fees	897,000.00	897,000.00	941,850.00	988,942.50
JEMA'A	12040274	Naming of Street Registration Fees	560,000.00	560,000.00	588,000.00	617,400.00
JEMA'A	12040156	Right of Occupancy in Local Government Areas	1,100,000.00	1,100,000.00	1,155,000.00	1,212,750.00
JEMA'A	12040542	Market Roads and Levies	2,540,600.00	22,540,600.00	23,667,630.00	24,851,011.50
JEMA'A	12020032	Motor Park Levies	1,405,800.00	1,405,800.00	1,476,090.00	1,549,894.50
JEMA'A	12040524	Domestic Animal Fees	30,000.00	30,000.00	31,500.00	33,075.00
JEMA'A	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	30,000.00	30,000.00	31,500.00	33,075.00
JEMA'A	12040494	Public Convenience, Sewage and Refuse Disposal Fees	1,550,000.00	1,550,000.00	1,627,500.00	1,708,875.00
JEMA'A	12040054	Wrong Parking Fees	2,500,000.00	2,500,000.00	2,625,000.00	2,756,250.00
JEMA'A	12070028	Other Levies and Fees	6,027,430.00	11,027,430.00	11,578,801.50	12,157,741.58
JEMA'A	12040462	Fee Structure for Outdoor Installation and Advert	18,956,000.00	48,956,000.00	51,403,800.00	53,973,990.00
JEMA'A	12040403	Fee Structure for Masts	13,450,600.00	43,450,600.00	45,623,130.00	47,904,286.50
JEMA'A		<b>SUB-TOTAL FOR IGR</b>	<b>59,479,220.00</b>	<b>174,479,220.00</b>	<b>183,203,181.00</b>	<b>192,363,340.05</b>
JEMA'A	14070107	Opening Balance	150,253,400.00	198,475,415.35	208,399,186.12	218,819,145.42
JEMA'A		<b>SUB-TOTAL</b>	<b>150,253,400.00</b>	<b>198,475,415.35</b>	<b>208,399,186.12</b>	<b>218,819,145.42</b>
JEMA'A		<b>TOTAL FOR JEMA'A</b>	<b>4,305,403,894.53</b>	<b>4,902,136,407.61</b>	<b>5,136,743,227.99</b>	<b>5,393,580,389.39</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KACHIA	11010004	Statutory Allocation from Federation Account	2,790,372,667.38	2,938,964,716.00	3,027,133,657.48	3,178,490,340.35
KACHIA	11010002	Statutory Allocation from State Government (10%)	50,523,281.00	46,543,628.47	42,768,979.43	44,907,428.40
KACHIA	11010002	Share of VAT	1,391,151,038.75	1,699,688,629.00	1,560,129,287.87	1,638,135,752.26
KACHIA	11010303	Other FAAC Revenues	172,092,770.83	-	-	-
KACHIA	13020107	LFTAS Performance Grant		10,000,000.00		
KACHIA		<b>SUB-TOTAL</b>	<b>4,404,139,757.96</b>	<b>4,695,196,973.47</b>	<b>4,630,031,924.78</b>	<b>4,861,533,521.02</b>
KACHIA	12040656	Shops and Kiosk Rates	6,500,350.20	7,100,500.80	7,313,515.82	7,679,191.62
KACHIA	12040657	Land use Charges (Private and Commercial Property)	2,163,000.00	2,500,000.77	2,575,000.79	2,703,750.83
KACHIA	12020079	On and Off Liquor Fees	3,240,380.00	4,000,000.12	4,120,000.12	4,326,000.13
KACHIA	12040109	Slaughter Slab Fees	2,796,104.95	2,866,000.20	2,951,980.21	3,099,579.22
KACHIA	12040043	Marriage Registration Fees	5,331,270.61	6,240,030.14	6,427,231.04	6,748,592.60
KACHIA	12040274	Naming of Street Registration Fees	1,765,092.75	2,000,000.33	2,060,000.34	2,163,000.36
KACHIA	12040156	Right of Occupancy in Local Government Areas	1,510,815.70	1,755,000.45	1,807,650.46	1,898,032.99
KACHIA	12040542	Market Roads and Levies	8,500,490.12	9,650,770.56	9,940,293.68	10,437,308.36
KACHIA	12020032	Motor Park Levies	3,605,000.00	10,500,000.11	10,815,000.11	11,355,750.12
KACHIA	12040524	Domestic Animal Fees	1,000,000.00	3,000,000.37	3,090,000.38	3,244,500.40
KACHIA	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	837,818.70	12,555,600.90	12,932,268.93	13,578,882.37
KACHIA	12020016	Cattle Tax	2,877,571.43	14,880,000.16	15,326,400.16	16,092,720.17
KACHIA	12040494	Public Convenience, Sewage and Refuse Disposal Fees	609,873.71	2,300,500.66	2,369,515.68	2,487,991.46
KACHIA	12040054	Wrong Parking Fees	845,849.54	950,050.07	978,551.57	1,027,479.15
KACHIA	12070028	Other Levies and Fees	7,650,100.50	9,200,770.27	9,476,793.38	9,950,633.05
KACHIA	12040462	Fee Structure for Outdoor Installation and Advert	500,723.90	760,800.54	783,624.56	822,805.78
KACHIA	12040403	Fee Structure for Masts	1,069,996.51	16,500,000.35	16,995,000.36	17,844,750.38
KACHIA		<b>SUB-TOTAL FOR IGR</b>	<b>50,804,438.62</b>	<b>106,760,026.80</b>	<b>109,962,827.60</b>	<b>115,460,968.98</b>
KACHIA	14070107	Opening Balance	284,900,000.00	51,135,678.92	52,669,749.29	55,303,236.75
KACHIA		<b>SUB-TOTAL</b>	<b>284,900,000.00</b>	<b>51,135,678.92</b>	<b>52,669,749.29</b>	<b>55,303,236.75</b>
KACHIA		<b>TOTAL FOR KACHIA</b>	<b>4,739,844,196.58</b>	<b>4,853,092,679.19</b>	<b>4,792,664,501.67</b>	<b>5,032,297,726.76</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA NORTH	11010004	Statutory Allocation from Federation Account	3,098,150,837.03	1,145,747,279.00	1,203,034,642.95	1,263,186,375.10
KADUNA NORTH	11010002	Statutory Allocation from State Government (10%)	84,000,000.00	43,963,181.00	46,161,340.05	48,469,407.05
KADUNA NORTH	11010002	Share of VAT	1,952,372,332.56	2,272,000,253.55	2,385,600,266.23	2,504,880,279.54
KADUNA NORTH	11010303	Other FAAC Revenues	195,246,290.65	1,600,198,005.00	1,680,207,905.25	1,764,218,300.51
KADUNA NORTH	13020107	LFTAS Performance Grant		10,000,000.00		
KADUNA NORTH		<b>SUB-TOTAL</b>	<b>5,329,769,460.24</b>	<b>5,071,908,718.55</b>	<b>5,315,004,154.47</b>	<b>5,580,754,362.20</b>
KADUNA NORTH	12020493	Kiosk Renewal Fee	100,000,000.00	110,000,000.00	115,500,000.00	121,275,000.00
KADUNA NORTH	12020447	Land Use Fees	100,000,000.00	561,004,730.30	589,054,966.82	618,507,715.16
KADUNA NORTH	12020131	Liquour Licenses	-	-	-	-
KADUNA NORTH	12020457	Abattoir/Slaughter House/Meat Fee	5,000,000.00	5,500,000.00	5,775,000.00	6,063,750.00
KADUNA NORTH	12020418	Marriage/Divorce Fees	8,000,000.00	8,800,000.00	9,240,000.00	9,702,000.00
KADUNA NORTH	12020499	Other Fees	10,000,000.00	148,900,000.00	156,345,000.00	164,162,250.00
KADUNA NORTH	12020454	Parking Fees	60,000,000.00	66,000,000.00	69,300,000.00	72,765,000.00
KADUNA NORTH	12020112	Bicycles licenses & Hire Permit	-	-	-	-
KADUNA NORTH	12020116	Cattle Dealer License	2,000,000.00	2,200,000.00	2,310,000.00	2,425,500.00
KADUNA NORTH	12020487	Refuse Collection and Disposal Fees	30,000,000.00	33,000,000.00	34,650,000.00	36,382,500.00
KADUNA NORTH	12020499	Other Fees	10,000,000.00	11,000,000.00	11,550,000.00	12,127,500.00
KADUNA NORTH	12020436	Bill Board Advertisement Fees	-	154,949,402.15	162,696,872.26	170,831,715.87
KADUNA NORTH	12020414	Information Communication Technology Services Fees	-	100,000,000.00	105,000,000.00	110,250,000.00
KADUNA NORTH	12020449	Business/Trade Operating Fees	20,000,000.00	22,000,000.00	23,100,000.00	24,255,000.00
KADUNA NORTH	12020111	Bake House Licenses	8,000,000.00	8,800,000.00	9,240,000.00	9,702,000.00
KADUNA NORTH	12020499	Other Fees	5,000,000.00	5,500,000.00	5,775,000.00	6,063,750.00
KADUNA NORTH	12020499	Other Fees	3,000,000.00	3,300,000.00	3,465,000.00	3,638,250.00
KADUNA NORTH	12020417	Contractor Registration Fees	3,000,000.00	3,300,000.00	3,465,000.00	3,638,250.00
KADUNA NORTH	12020112	Bicycles licenses & Hire Permit	60,000,000.00	66,000,000.00	69,300,000.00	72,765,000.00
KADUNA NORTH	12020711	Earnings From Commercial Activities	532,858,670.20	586,144,537.22	615,451,764.08	646,224,352.29
KADUNA NORTH		<b>SUB-TOTAL FOR IGR</b>	<b>956,858,670.20</b>	<b>1,896,398,669.67</b>	<b>1,991,218,603.15</b>	<b>2,090,779,533.31</b>
KADUNA NORTH	14070107	Opening Balance	110,000,000.00	10,359,916.16		
KADUNA NORTH		<b>SUB-TOTAL</b>	<b>110,000,000.00</b>	<b>10,359,916.16</b>	<b>-</b>	<b>-</b>

### BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA NORTH		TOTAL FOR KADUNA NORTH	6,396,628,130.44	6,978,667,304.38	7,306,222,757.63	7,671,533,895.51

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA SOUTH	11010004	Statutory Allocation from Federation Account	2,958,775,717.25	2,962,961,863.90	2,389,263,427.00	2,589,263,427.00
KADUNA SOUTH	11010002	Statutory Allocation from State Government (10%)	50,864,133.00	53,964,803.72	49,864,334.00	51,864,334.00
KADUNA SOUTH	11010002	Share of VAT	1,805,480,377.97	2,068,894,152.00	1,666,876,201.00	1,866,876,201.00
KADUNA SOUTH	11010303	Other FAAC Revenues	296,924,809.82	430,000,000.00	-	-
KADUNA SOUTH	13020107	LFTAS Performance Grant		10,000,000.00		
KADUNA SOUTH		<b>SUB-TOTAL</b>	<b>5,112,045,038.04</b>	<b>5,525,820,819.62</b>	<b>4,106,003,962.00</b>	<b>4,508,003,962.00</b>
KADUNA SOUTH	12040656	Shops and Kiosk Rates	138,600,000.00	268,600,000.00	120,000,000.00	120,000,000.00
KADUNA SOUTH	12040657	Land use Charges (Private and Commercial Property)	356,274,250.00	206,274,250.00	354,350,000.00	354,350,000.00
KADUNA SOUTH	12020079	On and Off Liquor Fees	11,861,296.76	11,861,296.76	10,269,521.00	10,269,521.00
KADUNA SOUTH	12040109	Slaughter Slab Fees	46,200,000.00	46,200,000.00	40,000,000.00	40,000,000.00
KADUNA SOUTH	12040098	Merriment and Road Closure Levies	18,249,000.00	18,249,000.00	15,800,000.00	15,800,000.00
KADUNA SOUTH	12020005	Radio and Tv Licence Fees	-	-	-	-
KADUNA SOUTH	12040043	Marriage Registration Fees	4,088,700.00	4,088,700.00	3,540,000.00	3,540,000.00
KADUNA SOUTH	12040274	Naming of Street Registration Fees	2,310,000.00	2,310,000.00	2,000,000.00	2,000,000.00
KADUNA SOUTH	12020614	Sales of Government Buildings	-	-	-	-
KADUNA SOUTH	12040542	Market Roads and Levies	178,666,950.00	108,666,950.00	154,690,000.00	154,690,000.00
KADUNA SOUTH	12020032	Motor Park Levies	17,325,000.00	17,325,000.00	15,000,000.00	15,000,000.00
KADUNA SOUTH	12040524	Domestic Animal Fees	1,732,500.00	1,732,500.00	1,500,000.00	1,500,000.00
KADUNA SOUTH	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	9,817,500.00	9,817,500.00	8,500,000.00	8,500,000.00
KADUNA SOUTH	12040494	Public Convenience, Sewage and Refuse Disposal Fees	9,817,500.00	9,817,500.00	8,500,000.00	8,500,000.00
KADUNA SOUTH	12070028	Other Levies and Fees	8,835,750.00	8,835,750.00	7,650,000.00	7,650,000.00
KADUNA SOUTH	12040462	Fee Structure for Outdoor Installation and Advert	48,510,000.00	58,510,000.00	42,000,000.00	42,000,000.00
KADUNA SOUTH	12040403	Fee Structure for Masts	109,147,500.00	133,591,094.24	94,500,000.00	94,500,000.00
KADUNA SOUTH		<b>SUB-TOTAL FOR IGR</b>	<b>961,435,946.76</b>	<b>905,879,541.00</b>	<b>878,299,521.00</b>	<b>878,299,521.00</b>
KADUNA SOUTH	14070107	Opening Balance	40,005,000.00	47,675,121.06	33,000,500.00	23,000,500.00
KADUNA SOUTH		<b>SUB-TOTAL</b>	<b>40,005,000.00</b>	<b>47,675,121.06</b>	<b>33,000,500.00</b>	<b>23,000,500.00</b>
KADUNA SOUTH		<b>TOTAL FOR KADUNA SOUTH</b>	<b>6,113,485,984.80</b>	<b>6,479,375,481.68</b>	<b>5,017,303,983.00</b>	<b>5,409,303,983.00</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAGARKO	11010004	Statutory Allocation from Federation Account	2,472,957,760.14	2,580,133,026.34	2,967,152,980.29	3,263,868,278.32
KAGARKO	11010002	Statutory Allocation from State Government (10%)	45,151,686.00	50,610,723.61	51,924,438.90	57,116,882.79
KAGARKO	11010002	Share of VAT	1,392,582,256.50	2,048,092,993.38	2,067,806,942.39	2,274,587,636.63
KAGARKO	11010303	Other FAAC Revenues	184,872,738.27	205,000,000.00	-	-
KAGARKO	13020107	LFTAS Performance Grant		10,000,000.00		
KAGARKO		<b>SUB-TOTAL</b>	<b>4,095,564,440.91</b>	<b>4,893,836,743.33</b>	<b>5,086,884,361.58</b>	<b>5,595,572,797.74</b>
KAGARKO	12040656	Shops and Kiosk Rates	6,135,800.00	6,749,380.00	7,424,318.00	8,166,749.80
KAGARKO	12040657	Land use Charges (Private and Commercial Property)	6,200,000.00	6,820,000.00	7,502,000.00	8,252,200.00
KAGARKO	12020079	On and Off Liquor Fees	150,000.00	165,000.00	181,500.00	199,650.00
KAGARKO	12040109	Slaughter Slab Fees	250,000.00	275,000.00	302,500.00	332,750.00
KAGARKO	12040043	Marriage Registration Fees	63,000.00	69,300.00	76,230.00	83,853.00
KAGARKO	12040542	Market Roads and Levies	5,000,080.00	5,500,088.00	6,050,096.80	6,655,106.48
KAGARKO	12020032	Motor Park Levies	1,724,715.08	1,897,186.59	2,086,905.25	2,295,595.77
KAGARKO	12040524	Domestic Animal Fees	180,000.00	198,000.00	217,800.00	239,580.00
KAGARKO	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	2,500,000.00	2,750,000.00	3,025,000.00	3,327,500.00
KAGARKO	12020016	Cattle Tax	3,000,000.00	3,300,000.00	3,630,000.00	3,993,000.00
KAGARKO	12070028	Other Levies and Fees	4,760,000.00	5,236,000.00	5,759,600.00	6,335,560.00
KAGARKO	12040462	Fee Structure for Outdoor Installation and Advert	1,500,000.00	1,650,000.00	1,815,000.00	1,996,500.00
KAGARKO	12040403	Fee Structure for Masts	500,000.00	550,000.00	605,000.00	665,500.00
KAGARKO	12020614	Proceeds from sale of Government Assets/lease		50,000,000.00	605,000.00	665,500.00
KAGARKO		<b>SUB-TOTAL FOR IGR</b>	<b>31,963,595.08</b>	<b>85,159,954.59</b>	<b>39,280,950.05</b>	<b>43,209,045.05</b>
KAGARKO	14070107	Opening Balance	154,467,361.13	34,816,534.55	38,298,188.01	42,128,006.81
KAGARKO		<b>SUB-TOTAL</b>	<b>154,467,361.13</b>	<b>34,816,534.55</b>	<b>38,298,188.01</b>	<b>42,128,006.81</b>
KAGARKO		<b>TOTAL FOR KAGARKO</b>	<b>4,281,995,397.12</b>	<b>5,013,813,232.47</b>	<b>5,164,463,499.63</b>	<b>5,680,909,849.59</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAJURU	11010004	Statutory Allocation from Federation Account	2,196,020,223.34	1,834,180,599.00	1,834,180,599.00	1,834,180,599.00
KAJURU	11010002	Statutory Allocation from State Government (10%)	38,415,874.00	32,972,384.91	29,415,876.00	29,415,876.00
KAJURU	11010002	Share of VAT	1,201,391,546.60	1,187,550,557.00	972,550,557.00	972,550,557.00
KAJURU	11010303	Other FAAC Revenues	309,173,412.10	-	-	-
KAJURU	13020107	LFTAS Performance Grant		260,000,000.00		
KAJURU	14030301	Domestic Loans		250,000,000.00	-	-
KAJURU		<b>SUB-TOTAL</b>	<b>3,745,001,056.04</b>	<b>3,564,703,540.91</b>	<b>2,836,147,032.00</b>	<b>2,836,147,032.00</b>
KAJURU	12020715	Earnings from Provision Store/Shop	7,000,000.00	520,000.00	5,000,570.00	5,000,570.00
KAJURU	12020447	Land Use Fees	4,500,000.00	500,000.00	4,000,570.00	4,000,570.00
KAJURU	12020131	Liquour Licenses	3,500,000.00	500,000.00	3,000,570.00	3,000,570.00
KAJURU	12020457	Abattoir/Slaughter House/Meat Fee	4,500,000.00	500,000.00	4,000,570.00	4,000,570.00
KAJURU	12020418	Marriage/Divorce Fees	2,000,000.00	500,000.00	-	-
KAJURU	12020417	Contractor/Consultants Registration/Renewal Fees	8,000,000.00	500,000.00	7,001,140.00	3,000,570.00
KAJURU	12040698	Contract processing fee	-	1,000,000.00	-	-
KAJURU	12010313	Restaurant and Entertainment Tax	2,500,000.00	1,000,000.00	2,000,570.00	2,000,570.00
KAJURU	12020116	Cattle Dealer License	-	1,000,000.00	6,501,140.00	2,500,570.00
KAJURU	12020721	Earnings from Public Toilets	1,500,000.00	500,000.00	1,000,570.00	1,000,570.00
KAJURU	12020499	Other Fees	10,000,000.00	500,000.00	1,000,570.00	1,000,570.00
KAJURU	12040472	Reg./Renewal of Telecom System (Mast)	16,500,000.00	1,000,000.00	7,000,710.00	2,000,570.00
KAJURU		<b>SUB-TOTAL FOR IGR</b>	<b>60,000,000.00</b>	<b>8,020,000.00</b>	<b>40,506,980.00</b>	<b>27,505,700.00</b>
KAJURU	14070107	Opening Balance	70,000,000.00	-	69,761,590.77	69,761,590.77
KAJURU		<b>SUB-TOTAL</b>	<b>70,000,000.00</b>	<b>-</b>	<b>69,761,590.77</b>	<b>69,761,590.77</b>
KAJURU		<b>TOTAL FOR KAJURU</b>	<b>3,875,001,056.04</b>	<b>3,572,723,540.91</b>	<b>2,946,415,602.77</b>	<b>2,933,414,322.77</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAURA	11010004	Statutory Allocation from Federation Account	2,123,743,006.34	1,975,039,140.00	2,172,543,054.00	2,389,797,359.40
KAURA	11010002	Statutory Allocation from State Government (10%)	40,376,935.00	35,170,544.57	38,687,599.03	42,556,358.93
KAURA	11010201	Share of VAT	1,303,651,006.98	1,377,131,492.00	1,514,844,641.20	1,666,329,105.32
KAURA	11010303	Other FAAC Revenues	125,828,863.21	291,328,863.21	320,461,749.53	352,507,924.48
KAURA	13020107	LFTAS Performance Grant		10,000,000.00		
KAURA		<b>SUB-TOTAL</b>	<b>3,593,599,811.53</b>	<b>3,688,670,039.78</b>	<b>4,046,537,043.76</b>	<b>4,451,190,748.13</b>
KAURA	12040656	Shops and Kiosk Rates	3,758,123.01	7,958,123.01	0.00	
KAURA	12040657	Land use Charges (Private and Commercial Property)	363,825.00	564,982.00	593,231.10	622,892.66
KAURA	12020079	On and Off Liquor Fees	1,282,016.22	1,282,016.22	1,346,117.03	1,413,422.88
KAURA	12040109	Slaughter Slab Fees	97,020.00	97,020.00	101,871.00	106,964.55
KAURA	12040043	Marriage Registration Fees	55,775.59	55,775.59	58,564.36	61,492.58
KAURA	12040156	Right of Occupancy in Local Government Areas	46,392.54	-	-	-
KAURA	12040542	Market Roads and Levies	3,384,892.50	4,384,892.50	4,604,137.13	4,834,343.98
KAURA	12020032	Motor Park Levies	2,400,290.04	3,497,460.42	3,672,333.44	3,855,950.11
KAURA	12040494	Public Convenience, Sewage and Refuse Disposal Fees	40,845.42	-	-	-
KAURA	12070028	Other Levies and Fees (Mining)	11,954,796.78	11,000,000.00	11,550,000.00	12,127,500.00
KAURA	12040462	Fee Structure for Outdoor Installation and Advert	9,932.42	-	-	-
KAURA	12040403	Fee Structure for Masts	164,288.23	5,164,288.23	5,422,502.65	5,693,627.78
KAURA		<b>SUB-TOTAL FOR IGR</b>	<b>23,558,197.74</b>	<b>34,004,557.96</b>	<b>27,348,756.70</b>	<b>28,716,194.54</b>
KAURA	14070107	Opening Balance	285,527,892.13	112,166,568.83	117,774,897.27	123,663,642.14
KAURA		<b>SUB-TOTAL</b>	<b>285,527,892.13</b>	<b>112,166,568.83</b>	<b>117,774,897.27</b>	<b>123,663,642.14</b>
KAURA		<b>TOTAL FOR KAURA</b>	<b>3,902,685,901.40</b>	<b>3,834,841,166.57</b>	<b>4,191,660,697.73</b>	<b>4,603,570,584.81</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAURU	11010004	Statutory Allocation from Federation Account	2,193,591,876.11	2,013,048,610.00	2,113,701,040.50	2,219,386,092.53
KAURU	11010002	Statutory Allocation from State Government (10%)	41,314,832.00	36,221,837.45	33,930,573.60	35,627,102.28
KAURU	11010201	Share of VAT	1,214,713,409.56	1,127,411,723.92	1,151,575,022.85	1,209,153,773.99
KAURU	11010303	Other FAAC Revenues	171,353,941.60	1,471,088,634.00	1,544,643,065.70	1,621,875,218.99
KAURU	13020107	LFTAS Performance Grant	40,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
KAURU		<b>SUB-TOTAL</b>	<b>3,660,974,059.27</b>	<b>4,687,770,805.37</b>	<b>4,885,849,702.65</b>	<b>5,130,142,187.78</b>
KAURU	12040656	Shops and Kiosk Rates	2,321,550.00	2,321,550.00	2,437,627.50	2,559,508.88
KAURU	12040657	Land use Charges (Private and Commercial Property)	1,489,950.00	1,489,950.00	1,638,945.00	1,720,892.25
KAURU	12020079	On and Off Liquor Fees	993,300.00	993,300.00	1,092,630.00	1,147,261.50
KAURU	12040109	Slaughter Slab Fees	1,986,600.00	1,986,600.00	2,185,260.00	2,294,523.00
KAURU	12040098	Merriment and Road Closure Levies	729,960.00	729,960.00	802,956.00	843,103.80
KAURU	12040043	Marriage Registration Fees	5,324,952.52	5,324,952.52	5,857,447.77	6,150,320.16
KAURU	12040542	Market Roads and Levies	5,911,290.00	5,911,290.00	6,502,419.00	6,827,539.95
KAURU	12020032	Motor Park Levies	2,346,960.00	2,346,960.00	2,581,656.00	2,710,738.80
KAURU	12040524	Domestic Animal Fees	578,705.82	578,705.82	636,576.40	668,405.22
KAURU	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	993,300.00	993,300.00	1,092,630.00	1,147,261.50
KAURU	12020016	Cattle Tax	1,986,600.00	1,986,600.00	2,185,260.00	2,294,523.00
KAURU	12070028	Other Levies and Fees	1,276,303.90	1,276,303.90	1,403,934.29	1,474,131.00
KAURU		<b>SUB-TOTAL FOR IGR</b>	<b>25,939,472.24</b>	<b>25,939,472.24</b>	<b>28,417,341.96</b>	<b>29,838,209.06</b>
KAURU	14070107	Opening Balance	70,358,175.02	148,840,310.96	77,393,992.52	81,263,692.15
KAURU		<b>SUB-TOTAL</b>	<b>70,358,175.02</b>	<b>148,840,310.96</b>	<b>77,393,992.52</b>	<b>81,263,692.15</b>
KAURU		<b>TOTAL FOR KAURU</b>	<b>3,757,271,706.53</b>	<b>4,862,550,588.57</b>	<b>4,991,661,037.13</b>	<b>5,241,244,088.99</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUBAU	11010004	Statutory Allocation from Federation Account	2,507,192,592.88	2,330,300,831.00	2,446,815,872.55	2,569,156,666.18
KUBAU	11010201	Share of VAT	1,451,021,460.58	1,732,003,616.00	1,818,603,796.80	1,909,533,986.64
KUBAU	11010002	Statutory Allocation from State Government (10%)	46,345,373.00	41,860,593.00	43,953,622.65	46,151,303.79
KUBAU	11010303	Other FAAC Revenues	142,600,456.12	884,793,973.52	929,033,672.20	975,485,355.81
KUBAU	13020107	LFTAS Performance Grant		10,000,000.00		
KUBAU		<b>TOTAL</b>	<b>4,147,159,882.58</b>	<b>4,998,959,013.52</b>	<b>5,238,406,964.20</b>	<b>5,500,327,312.41</b>
KUBAU	12020493	Kiosk Renewal Fees	5,250,000.00	5,355,000.00	5,622,750.00	5,903,887.50
KUBAU	12020447	Land Use Fees	2,500,000.00	2,550,000.00	2,677,500.00	2,811,375.00
KUBAU	12020131	Liquour Licenses	1,000,000.00	1,020,000.00	1,071,000.00	1,124,550.00
KUBAU	12020457	Abattoir/Slaughter House/Meat Fees	800,000.00	816,000.00	856,800.00	899,640.00
KUBAU	12020732	Earning From Street Name and Others	250,000.00	255,000.00	267,750.00	281,137.50
KUBAU	12020459	Right of Occupancy Fees	3,000,000.00	3,060,000.00	3,213,000.00	3,373,650.00
KUBAU	12020508	Road Cut Fines	2,500,000.00	2,550,000.00	2,677,500.00	2,811,375.00
KUBAU	12020454	Motor Park Levies	4,000,000.00	4,080,000.00	4,284,000.00	4,498,200.00
KUBAU	12020149	Domestic Animal Fees	100,000.00	102,000.00	107,100.00	112,455.00
KUBAU	12020112	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	150,000.00	153,000.00	160,650.00	168,682.50
KUBAU	12020116	Cattle Dealer License	7,000,000.00	7,140,000.00	7,497,000.00	7,871,850.00
KUBAU	12020436	Bill Board Advertisement Fees	500,000.00	510,000.00	535,500.00	562,275.00
KUBAU	12020487	Refuse Collection and Disposal Fees	1,000,000.00	1,020,000.00	1,071,000.00	1,124,550.00
KUBAU	12020499	Other Fees	10,380,000.00	10,587,600.00	11,116,980.00	11,672,829.00
KUBAU	12020442	Association Fees	6,000,000.00	6,120,000.00	6,426,000.00	6,747,300.00
KUBAU	12020472	Reg./Renewal of Telecom System (Mast)	8,000,000.00	8,160,000.00	8,568,000.00	8,996,400.00
KUBAU		<b>SUB-TOTAL FOR IGR</b>	<b>52,430,000.00</b>	<b>53,478,600.00</b>	<b>56,152,530.00</b>	<b>58,960,156.50</b>
KUBAU	14070107	Opening Balance	90,654,000.00	30,354,000.00	31,871,700.00	33,465,285.00
KUBAU		<b>SUB-TOTAL</b>	<b>90,654,000.00</b>	<b>30,354,000.00</b>	<b>31,871,700.00</b>	<b>33,465,285.00</b>
KUBAU		<b>TOTAL FOR KUBAU</b>	<b>4,290,243,882.58</b>	<b>5,082,791,613.52</b>	<b>5,326,431,194.20</b>	<b>5,592,752,753.91</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUDAN	11010004	Statutory Allocation from Federation Account	1,546,284,975.23	1,711,581,290.08	1,797,160,354.58	1,887,018,372.31
KUDAN	11010002	Statutory Allocation from State Government (10%)	37,989,559.00	32,494,524.31	34,119,250.52	35,825,213.05
KUDAN	11010201	Share of VAT	1,098,136,080.24	1,508,504,214.56	1,583,929,425.29	1,663,125,896.55
KUDAN	11010303	Other FAAC Revenues	123,656,914.24	1,619,278,326.67	1,700,242,243.00	1,785,254,355.15
KUDAN	14030301	Domestic Loans	300,000,000.00	-	-	-
KUDAN	13020107	LFTAS Performance Grant	30,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
KUDAN		<b>SUB-TOTAL</b>	<b>3,136,067,528.71</b>	<b>4,881,858,355.62</b>	<b>5,125,951,273.40</b>	<b>5,382,248,837.07</b>
KUDAN	12040656	Shops and Kiosk Rates	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
KUDAN	12040657	Land Use Charge (Private and Commercial Property)	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
KUDAN	12040109	Slaughter Slab Fees	4,416,000.00	4,416,000.00	4,636,800.00	4,868,640.00
KUDAN	12020005	Motor Park Levies	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
KUDAN	12040043	Marriage Registration Fees	1,826,000.00	1,826,000.00	1,917,300.00	2,013,165.00
KUDAN	12040542	Right of Occupancy in Local Government Areas	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
KUDAN	12020032	Market Road and Levies	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
KUDAN	12040524	Domestic Animals Fees	420,500.00	420,500.00	441,525.00	463,601.25
KUDAN	12020012	Bicycle,Truk,Canoe,Wheelbarrow and Cart Fees	1,000,000.00	1,000,000.00	1,050,000.00	1,102,500.00
KUDAN	12040494	Public Convenience, Sewage and Refuse Disposal Fees	2,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
KUDAN	12070028	Other Levies and Fees	4,000,000.00	4,000,000.00	4,200,000.00	4,410,000.00
KUDAN	12040403	Fee Structure for Masts	1,337,500.00	1,337,500.00	1,404,375.00	1,474,593.75
KUDAN		<b>SUB-TOTAL FOR IGR</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>31,500,000.00</b>	<b>33,075,000.00</b>
KUDAN	14070107	Opening Balance	95,895,818.00	50,878,224.92		
KUDAN		<b>SUB-TOTAL</b>	<b>95,895,818.00</b>	<b>50,878,224.92</b>	<b>-</b>	<b>-</b>
KUDAN		<b>TOTAL FOR KUDAN</b>	<b>3,261,963,346.71</b>	<b>4,962,736,580.54</b>	<b>5,157,451,273.40</b>	<b>5,415,323,837.07</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
LERE	11010004	Statutory Allocation from Federation Account	2,623,381,208.42	3,240,016,835.95	2,640,687,853.65	2,772,722,246.33
LERE	11010002	Statutory Allocation from State Government (10%)	49,329,593.00	45,205,618.34	42,346,072.65	44,463,376.28
LERE	11010201	Share of VAT	1,521,231,355.75	2,165,141,868.00	1,506,898,961.40	1,582,243,909.47
LERE	11010303	Other FAAC Revenues	92,656,759.54	-		
LERE	13020107	LFTAS Performance Grant		10,000,000.00		
LERE		<b>SUB-TOTAL</b>	<b>4,286,598,916.71</b>	<b>5,460,364,322.29</b>	<b>4,189,932,887.70</b>	<b>4,399,429,532.09</b>
LERE	12040656	Shops and Kiosk Rates	24,740,000.00	25,977,000.00	25,977,000.00	27,275,850.00
LERE	12040657	Land Use Charge (Private and Commercial Property)	5,500,000.00	18,140,000.00	5,775,000.00	6,063,750.00
LERE	12020079	On and Off Liquor Fees	10,600,000.00	11,130,000.00	11,130,000.00	11,686,500.00
LERE	12040109	Slaughter Slab Fees	4,780,000.00	5,019,000.00	5,019,000.00	5,269,950.00
LERE	12040156	Naming of Street Registration Fees	-	525,000.00	525,000.00	551,250.00
LERE	12040542	Right of Occupancy in Local Government Areas	15,522,200.00	21,298,310.00	16,298,310.00	17,113,225.50
LERE	12020032	Market Road and Levies	14,500,000.00	41,225,000.00	15,225,000.00	15,986,250.00
LERE	12040524	Domestic Animals Fees	-	806,190.00	806,190.00	846,499.50
LERE	12020012	Bicycle,Truk,Canoe,Wheelbarrow and Cart Fees	-	832,500.00	472,500.00	496,125.00
LERE	12020016	Cattle Tax	-	2,625,000.00	2,625,000.00	2,756,250.00
LERE	12040494	Public Convenience, Sewage and Refuse Disposal Fees	2,000,000.00	2,100,000.00	2,100,000.00	2,205,000.00
LERE	12040054	Wrong Parking Fees	-	3,765,000.00	2,625,000.00	2,756,250.00
LERE	12070028	Other Levies and Fees	9,057,000.00	3,957,000.00	2,457,000.00	2,579,850.00
LERE	12040462	Fee Structure for Outdoor Installation and Advert	7,000,000.00	7,350,000.00	7,350,000.00	7,717,500.00
LERE	12040403	Fee Structure for Masts	5,000,000.00	5,250,000.00	5,250,000.00	5,512,500.00
LERE		<b>SUB-TOTAL FOR IGR</b>	<b>98,699,200.00</b>	<b>150,000,000.00</b>	<b>103,635,000.00</b>	<b>108,816,750.00</b>
LERE	14070107	Opening Balance	1,300,000.00	1,100,000.00	1,365,000.00	1,433,250.00
LERE		<b>SUB-TOTAL</b>	<b>1,300,000.00</b>	<b>1,100,000.00</b>	<b>1,365,000.00</b>	<b>1,433,250.00</b>
LERE		<b>TOTAL FOR LERE</b>	<b>4,386,598,116.71</b>	<b>5,611,464,322.29</b>	<b>4,294,932,887.70</b>	<b>4,509,679,532.09</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
MAKARFI	11010004	Statutory Allocation from Federation Account	1,862,207,032.78	1,691,584,699.00	1,669,295,651.08	1,711,028,042.35
MAKARFI	11010002	Statutory Allocation from State Government (10%)	36,113,764.00	30,391,937.43	25,193,742.53	25,823,586.09
MAKARFI	11010201	Share of VAT	1,167,987,251.19	1,720,667,803.00	512,119,292.45	524,922,274.76
MAKARFI	11010303	Other FAAC Revenues	145,788,038.58	1,628,116,764.00	1,483,225,601.00	1,576,980,450.00
MAKARFI	13020107	LFTAS Performance Grant		10,000,000.00		
MAKARFI	14030301	Domestic Loans	200,000,000.00	-	-	-
MAKARFI		<b>SUB-TOTAL</b>	<b>3,412,096,086.55</b>	<b>5,080,761,203.43</b>	<b>3,689,834,287.05</b>	<b>3,838,754,353.20</b>
MAKARFI	12040656	Shops and Kiosk Rates	10,776,535.68	10,776,535.68	8,621,933.05	8,837,481.38
MAKARFI	12040657	Land use Charges (Private and Commercial Property)	22,542,844.00	22,542,844.00	2,606,415.10	2,671,575.48
MAKARFI	12020079	On and Off Liquor Fees	2,089,364.00	2,089,364.00	843,948.10	865,046.80
MAKARFI	12040109	Slaughter Slab Fees	2,000,000.00	2,000,000.00	2,050,000.00	2,101,250.00
MAKARFI	12040043	Marriage Registration Fees	1,168,738.32	1,168,738.32	692,879.50	710,201.49
MAKARFI	12040156	Right of Occupancy in Local Government Areas	2,805,924.00	2,805,924.00	1,851,072.10	1,897,348.90
MAKARFI	12040542	Market Roads and Levies	59,115,642.00	59,115,642.00	21,643,533.05	22,184,621.38
MAKARFI	12020032	Motor Park Levies	3,069,004.00	3,069,004.00	1,095,729.10	1,123,122.33
MAKARFI	12040524	Domestic Animal Fees	10,000,000.00	10,000,000.00	18,191,343.30	18,646,126.88
MAKARFI	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	2,560,284.00	2,560,284.00	1,599,291.10	1,639,273.38
MAKARFI	12040494	Public Convenience, Sewage and Refuse Disposal Fees	8,030,624.00	8,030,624.00	2,161,729.10	2,215,772.33
MAKARFI	12070028	Other Levies and Fees	2,560,284.00	2,560,284.00	1,599,291.10	1,639,273.38
MAKARFI	12040403	Fee Structure for Masts	49,000,000.00	49,000,000.00	56,350,000.00	64,802,500.00
MAKARFI	12040695	Contract Registrations Fees	22,656,756.00	22,656,756.00	30,287,841.85	31,045,037.90
MAKARFI		<b>SUB-TOTAL FOR IGR</b>	<b>198,376,000.00</b>	<b>198,376,000.00</b>	<b>149,595,006.45</b>	<b>160,378,631.61</b>
MAKARFI	14070107	Opening Balance	187,000,000.00	178,146,320.42	161,273,737.44	165,305,580.88
MAKARFI		<b>SUB-TOTAL</b>	<b>187,000,000.00</b>	<b>178,146,320.42</b>	<b>161,273,737.44</b>	<b>165,305,580.88</b>
MAKARFI		<b>TOTAL FOR MAKARFI</b>	<b>3,797,472,086.55</b>	<b>5,457,283,523.85</b>	<b>4,000,703,030.94</b>	<b>4,164,438,565.69</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SABON GARI	11010004	Statutory Allocation from Federation Account	2,384,982,355.30	2,232,043,853.00	2,807,415,134.81	3,507,415,134.81
SABON GARI	11010002	Statutory Allocation from State Government (10%)	44,810,632.00	40,140,295.06	37,037,534.70	39,037,534.70
SABON GARI	11010201	Share of VAT	1,296,960,396.60	1,797,137,691.00	2,413,144,997.13	2,913,144,997.13
SABON GARI	11010303	Other FAAC Revenues	545,233,236.73	1,024,011,589.55	1,005,700,800.00	1,250,300,400.00
SABON GARI	13020107	LFTAS Performance Grant	20,000,000.00	20,000,000.00	20,000,000.00	25,000,000.00
SABON GARI		<b>SUB-TOTAL</b>	<b>4,291,986,620.63</b>	<b>5,113,333,428.61</b>	<b>6,283,298,466.63</b>	<b>7,734,898,066.63</b>
SABON GARI	12040656	Shops and Kiosk Rates	15,000,000.00	20,000,000.00	33,638,250.00	40,638,250.00
SABON GARI	12040657	Land use Charges (Private and Commercial Property)	19,000,000.00	5,000,000.00	20,095,532.93	25,095,532.93
SABON GARI	12040109	Slaughter Slab Fees	4,500,000.00	5,000,000.00	4,344,843.71	4,344,843.71
SABON GARI	12040043	Marriage Registration Fees	2,400,000.00	5,000,000.00	8,693,956.69	8,693,956.69
SABON GARI	12040542	Market Roads and Levies	25,000,000.00	5,000,000.00	34,124,855.63	34,124,855.63
SABON GARI	12020032	Motor Park Levies	20,000,000.00	20,000,000.00	22,123,398.94	22,123,398.94
SABON GARI	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	5,000,000.00	5,000,000.00	6,000,000.00	6,800,000.00
SABON GARI	12020016	Cattle Tax	7,500,000.00	7,500,000.00	8,100,000.00	8,950,000.00
SABON GARI	12040494	Public Convenience, Sewage and Refuse Disposal Fees	2,000,000.00	5,000,000.00	2,500,000.00	3,100,000.00
SABON GARI	12070028	Other Levies and Fees	25,000,000.00	30,000,000.00	53,833,685.63	5,833,685.63
SABON GARI	12040462	Fee Structure for Outdoor Installation and Advert	20,000,000.00	24,000,000.00	20,369,927.81	20,369,927.81
SABON GARI	12040403	Fee Structure for Masts	20,000,000.00	24,000,000.00	48,321,900.30	48,321,900.30
SABON GARI	12020905	Leasement on Local Government Properties	500,000,000.00	500,000,000.00	500,000,000.00	500,500,000.00
SABON GARI	12040668	Distributors Outlets	20,000,000.00	25,000,000.00	22,500,000.00	23,400,000.00
SABON GARI	12040678	Hotels/ Food Permit for Resturants and Bakeries	25,000,000.00	30,000,000.00	25,800,000.00	29,000,000.00
SABON GARI	12010073	Loading and Offloading	15,000,000.00	20,000,000.00	16,000,000.00	18,500,000.00
SABON GARI	12040695	Contract Registrations Fees	5,000,000.00	10,000,000.00	7,000,000.00	9,000,000.00
SABON GARI	12040698	Contract Processing Fees	9,000,000.00	10,000,000.00	11,000,000.00	11,900,000.00
SABON GARI		<b>SUB-TOTAL FOR IGR</b>	<b>739,400,000.00</b>	<b>750,500,000.00</b>	<b>844,446,351.63</b>	<b>820,696,351.63</b>
SABON GARI	14070107	Opening Balance	50,000,000.00	20,000,000.00	197,316,908.40	197,316,908.40
SABON GARI		<b>SUB-TOTAL</b>	<b>50,000,000.00</b>	<b>20,000,000.00</b>	<b>197,316,908.40</b>	<b>197,316,908.40</b>
SABON GARI		<b>TOTAL FOR SABON GARI</b>	<b>5,081,386,620.63</b>	<b>5,883,833,428.61</b>	<b>7,325,061,726.67</b>	<b>8,752,911,326.67</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SANGA	11010004	Statutory Allocation from Federation Account	1,986,545,926.04	2,304,405,978.00	1,964,976,276.90	2,063,225,090.00
SANGA	11010002	Statutory Allocation from State Government (10%)	39,012,720.00	33,641,389.97	31,513,356.00	33,089,024.00
SANGA	11010201	Share of VAT	1,143,186,523.45	1,458,322,868.00	1,105,989,011.00	1,161,288,462.00
SANGA	11010303	Other FAAC Revenues	98,381,183.83	96,201,949.00		
SANGA	13020107	LFTAS Performance Grant		10,000,000.00		
SANGA		<b>SUB-TOTAL</b>	<b>3,267,126,353.32</b>	<b>3,902,572,184.97</b>	<b>3,102,478,643.90</b>	<b>3,257,602,576.00</b>
SANGA	12040656	Shops and Kiosk Rates	3,380,794.00	3,380,794.00	3,380,794.00	3,380,794.00
SANGA	12040657	Land use Charges (Private and Commercial Property)	10,767,054.00	10,767,054.00	10,767,054.00	10,767,054.00
SANGA	12020079	On and Off Liquor Fees	2,100,249.00	2,100,249.00	2,100,249.00	2,100,344.00
SANGA	12040043	Marriage Registration Fees	503,350.00	503,350.00	503,350.00	520,350.00
SANGA	12040156	Right of Occupancy in Local Government Areas	1,903,500.00	1,903,500.00	1,903,500.00	1,905,600.00
SANGA	12040542	Market Roads and Levies	4,955,409.00	4,955,409.00	4,955,409.00	4,966,409.00
SANGA	12020032	Motor Park Levies	10,400,404.00	10,400,404.00	10,400,404.00	10,500,404.00
SANGA	12040524	Domestic Animal Fees	84,001.00	84,001.00	84,001.00	94,001.00
SANGA	12070028	Other Levies and Fees	11,000,025.00	11,000,025.00	11,000,025.00	11,002,925.00
SANGA	12040462	Fee Structure for Outdoor Installation and Advert	1,480,056.00	1,480,056.00	1,480,056.00	1,490,056.00
SANGA		<b>SUB-TOTAL FOR IGR</b>	<b>46,574,842.00</b>	<b>46,574,842.00</b>	<b>46,574,842.00</b>	<b>46,727,937.00</b>
SANGA	14070107	Opening Balance	130,421,048.00	56,359,440.00	150,421,048.00	155,421,050.00
SANGA		<b>SUB-TOTAL</b>	<b>130,421,048.00</b>	<b>56,359,440.00</b>	<b>150,421,048.00</b>	<b>155,421,050.00</b>
SANGA		<b>TOTAL FOR SANGA</b>	<b>3,444,122,243.32</b>	<b>4,005,506,466.97</b>	<b>3,299,474,533.90</b>	<b>3,459,751,563.00</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SOBA	11010004	Statutory Allocation from Federation Account	2,538,018,259.39	2,385,359,938.00	2,504,627,934.90	2,629,859,331.65
SOBA	11010002	Statutory Allocation from State Government (10%)	47,283,271.00	42,911,887.00	45,057,481.35	47,310,355.42
SOBA	11010201	Share of VAT	1,466,552,356.73	1,455,574,894.00	1,528,353,638.70	1,604,771,320.64
SOBA	11010303	Other FAAC Revenues (Electronic Money Transfer)	130,405,301.82	213,555,184.00	224,232,943.20	235,444,590.36
SOBA	11010303	Other FAAC Revenues (Solid Minerals)	-	100,487,063.85	105,511,417.04	110,786,987.89
SOBA	13020302	CAPITAL DOMESTIC GRANTS (DONATION)	-	120,000,000.00	126,000,000.00	132,300,000.00
SOBA	13010102	CAPITAL DOMESTIC AIDS (INTERVENTION)	-	150,000,000.00	157,500,000.00	165,375,000.00
SOBA	14020202	Proceed from sales of Asset	3,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00
SOBA	13020107	LFTAS Performance Grant		10,000,000.00		
SOBA	14030301	Domestic Loans	-	500,000,000.00	525,000,000.00	551,250,000.00
SOBA		<b>SUB-TOTAL</b>	<b>4,185,259,188.95</b>	<b>5,027,888,966.85</b>	<b>5,268,783,415.19</b>	<b>5,532,222,585.95</b>
SOBA	12040656	Shops and Kiosk Rates	9,000,000.00	9,000,000.00	9,450,000.00	9,922,500.00
SOBA	12040657	Land use Charges (Private and Commercial Property)	500,000.00	500,000.00	525,000.00	551,250.00
SOBA	12040109	Slaughter Slab Fees	300,000.00	300,000.00	315,000.00	330,750.00
SOBA	12040542	Market Roads and Levies	4,700,000.00	-	-	-
SOBA	12020032	Motor Park Levies	4,500,000.00	-	-	-
SOBA	12020115	Cattle Tax	3,000,000.00	4,700,000.00	4,935,000.00	5,181,750.00
SOBA	12070028	Revenue fro ICT	5,000,000.00	4,500,000.00	4,725,000.00	4,961,250.00
SOBA	12020417	Contract Processing Fee	4,000,000.00	-	-	-
SOBA	12020427	Contract Registration Fee	1,500,000.00	-	-	-
SOBA	12040542	Loading and offloading	2,500,000.00	3,000,000.00	3,150,000.00	3,307,500.00
SOBA	12040657	Hiring of Government Property	1,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00
SOBA	12040098	Fines from Restaurant and Bakery	300,000.00	1,500,000.00	1,575,000.00	1,653,750.00
SOBA	12070028	Sales of Indiginization	1,500,000.00	2,500,000.00	2,625,000.00	2,756,250.00
SOBA	12040462	Adver/Signboard and Synergy	500,000.00	1,000,000.00	1,050,000.00	1,102,500.00
SOBA	12070028	Other Levies and Fees	1,000,000.00	300,000.00	315,000.00	330,750.00
SOBA		<b>SUB-TOTAL FOR IGR</b>	<b>39,300,000.00</b>	<b>77,300,000.00</b>	<b>81,165,000.00</b>	<b>85,223,250.00</b>
SOBA	14070107	Opening Balance	254,900,000.00	254,900,000.00	267,645,000.00	281,027,250.00
SOBA		<b>SUB-TOTAL</b>	<b>254,900,000.00</b>	<b>254,900,000.00</b>	<b>267,645,000.00</b>	<b>281,027,250.00</b>

### BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SOBA		TOTAL FOR SOBA	4,479,459,188.95	5,360,088,966.85	5,617,593,415.19	5,898,473,085.95

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	11010004	Statutory Allocation from Federation Account	3,060,058,815.77	2,935,610,555.90	3,082,391,083.69	3,236,510,637.88
ZANGON KATAF	11010002	Statutory Allocation from State Government (10%)	51,802,232.00	47,977,210.28	50,376,070.79	52,894,874.33
ZANGON KATAF	11010201	Share of VAT	1,644,569,097.18	1,710,005,566.13	1,795,505,844.44	1,885,281,136.66
ZANGON KATAF	11010303	Other FAAC Revenues	220,349,602.31	1,799,254,542.49	1,889,217,269.62	1,983,678,133.10
ZANGON KATAF	13020107	LFTAS Performance Grant		10,000,000.00		
ZANGON KATAF	14030301	Domestic Loans	150,000,000.00	-	-	-
ZANGON KATAF		<b>SUB-TOTAL</b>	<b>5,126,779,747.26</b>	<b>6,502,847,874.80</b>	<b>6,817,490,268.54</b>	<b>7,158,364,781.97</b>
ZANGON KATAF	12020706	Earnings From Tools of Expressway	2,500,000.00	2,500,000.00	2,625,000.00	2,756,250.00
ZANGON KATAF	12020493	Kiosk Renewal Fee	2,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
ZANGON KATAF	12020447	Land Use Fees	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
ZANGON KATAF	12020499	Other Fees	500,000.00	500,000.00	525,000.00	551,250.00
ZANGON KATAF	12020457	Abattoir/Slaughter House/Meat Fee	1,000,000.00	1,000,000.00	1,050,000.00	1,102,500.00
ZANGON KATAF	12020418	Marriage/Divorce Fees	100,000.00	100,000.00	105,000.00	110,250.00
ZANGON KATAF	12020499	Other Fees	7,400,000.00	7,400,000.00	7,770,000.00	8,158,500.00
ZANGON KATAF	12020499	Other Fees	3,000,000.00	3,000,000.00	3,150,000.00	3,307,500.00
ZANGON KATAF	12020132	Motor Vehicle Licenses	100,000.00	100,000.00	105,000.00	110,250.00
ZANGON KATAF	12020420	Pilgrims Welfare Fees	200,000.00	200,000.00	210,000.00	220,500.00
ZANGON KATAF	12020112	Bicycles licenses & Hire Permit	100,000.00	100,000.00	105,000.00	110,250.00
ZANGON KATAF	12020116	Cattle Dealer License	500,000.00	500,000.00	525,000.00	551,250.00
ZANGON KATAF	12020499	Other Fees	4,000,000.00	4,000,000.00	4,200,000.00	4,410,000.00
ZANGON KATAF	12020721	Earnings from Public Toilets	600,000.00	600,000.00	630,000.00	661,500.00
ZANGON KATAF	12020499	Other Fees	1,500,000.00	1,500,000.00	1,575,000.00	1,653,750.00
ZANGON KATAF		<b>SUB-TOTAL FOR IGR</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>26,250,000.00</b>	<b>27,562,500.00</b>
ZANGON KATAF	14070107	Opening Balance	261,846,368.00	24,306,687.54		
ZANGON KATAF		<b>SUB-TOTAL</b>	<b>261,846,368.00</b>	<b>24,306,687.54</b>	-	-
ZANGON KATAF		<b>TOTAL FOR ZANGON KATAF</b>	<b>5,413,626,115.26</b>	<b>6,552,154,562.34</b>	<b>6,843,740,268.54</b>	<b>7,185,927,281.97</b>

## BREAKDOWN OF APPROVED REVENUE 2025

LGA NAME	ECONOMIC CODE	TRANSACTION DESCRIPTION	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZARIA	11010004	Statutory Allocation from Federation Account	3,118,982,763.76	3,868,467,883.68	3,984,521,920.19	4,104,057,577.80
ZARIA	11010002	Statutory Allocation from State Government (10%)	52,740,129.00	76,275,733.72	78,564,005.74	80,920,925.91
ZARIA	11010201	Share of VAT	1,753,718,337.51	2,185,392,262.41	2,250,954,030.28	2,318,482,651.19
ZARIA	11010303	Other FAAC Revenues	199,916,952.01	-	-	-
ZARIA	13020107	LFTAS Performance Grant	40,100,000.00	10,000,000.00	10,300,000.00	10,609,000.00
ZARIA	13020402	Grant from Morroco	650,000,000.00	1,100,000,000.00	1,133,000,000.00	1,166,990,000.00
ZARIA	14030301	Domestic Loans	500,000,000.00	-		
ZARIA		<b>SUB-TOTAL</b>	<b>6,315,458,182.28</b>	<b>7,240,135,879.81</b>	<b>7,457,339,956.21</b>	<b>7,681,060,154.90</b>
ZARIA	12040656	Shops and Kiosk Rates	17,079,000.00	18,786,900.00	19,350,507.00	19,931,022.21
ZARIA	12040657	Land use Charges (Private and Commercial Property)	48,424,000.00	53,266,400.00	54,864,392.00	56,510,323.76
ZARIA	12040109	Slaughter Slab Fees	3,705,000.00	4,075,500.00	4,197,765.00	4,323,697.95
ZARIA	12040043	Marriage Registration Fees	3,223,000.00	3,545,300.00	3,651,659.00	3,761,208.77
ZARIA	12040274	Naming of Street Registration Fees	2,482,000.00	2,730,200.00	2,812,106.00	2,896,469.18
ZARIA	12040156	Right of Occupancy in Local Government Areas	38,050,000.00	41,855,000.00	43,110,650.00	44,403,969.50
ZARIA	12040542	Market Roads and Levies	13,597,000.00	14,956,700.00	15,405,401.00	15,867,563.03
ZARIA	12020032	Motor Park Levies	18,043,000.00	19,847,300.00	20,442,719.00	21,056,000.57
ZARIA	12040524	Domestic Animal Fees	796,400.00	876,040.00	902,321.20	929,390.84
ZARIA	12020012	Bicycle, Truck, Canoe, Wheelbarrow and Cart Fees	722,300.00	794,530.00	818,365.90	842,916.88
ZARIA	12020016	Cattle Tax	3,223,000.00	3,545,300.00	3,651,659.00	3,761,208.77
ZARIA	12040494	Public Convenience, Sewage and Refuse Disposal Fees	9,299,200.00	10,229,120.00	10,535,993.60	10,852,073.41
ZARIA	12040054	Wrong Parking Fees	2,630,200.00	2,893,220.00	2,980,016.60	3,069,417.10
ZARIA	12070028	Other Levies and Fees	8,410,000.00	9,251,000.00	9,528,530.00	9,814,385.90
ZARIA	12040462	Fee Structure for Outdoor Installation and Advert	16,561,000.00	18,217,100.00	18,763,613.00	19,326,521.39
ZARIA	12040403	Fee Structure for Masts	19,525,000.00	21,477,500.00	22,121,825.00	22,785,479.75
ZARIA		<b>SUB-TOTAL FOR IGR</b>	<b>205,770,100.00</b>	<b>226,347,110.00</b>	<b>233,137,523.30</b>	<b>240,131,649.00</b>
ZARIA	14070107	Opening Balance	305,246,195.41	157,765,435.62		
ZARIA		<b>SUB-TOTAL</b>	<b>305,246,195.41</b>	<b>157,765,435.62</b>	-	-
ZARIA		<b>TOTAL FOR ZARIA</b>	<b>6,826,474,477.69</b>	<b>7,624,248,425.43</b>	<b>7,690,477,479.51</b>	<b>7,921,191,803.89</b>

**SUMMARY OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Expenditure Type	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180201	BIRNIN GWARI	Personnel Cost Total	1,603,312,270.18	1,958,280,203.15	1,890,108,223.47	2,079,119,045.81
3180201	BIRNIN GWARI	Overhead Cost Total	860,723,214.06	1,124,520,000.00	1,162,172,000.00	1,278,389,200.00
<b>3180201</b>	<b>BIRNIN GWARI</b>	<b>Recurrent Total</b>	<b>2,464,035,484.24</b>	<b>3,082,800,203.15</b>	<b>3,052,280,223.47</b>	<b>3,357,508,245.81</b>
3180202	CHIKUN	Personnel Cost Total	2,303,708,400.59	2,692,249,669.30	2,746,094,662.69	2,801,016,555.94
3180202	CHIKUN	Overhead Cost Total	754,988,918.99	882,340,002.00	757,734,002.00	739,934,002.00
<b>3180202</b>	<b>CHIKUN</b>	<b>Recurrent Total</b>	<b>3,058,697,319.59</b>	<b>3,574,589,671.30</b>	<b>3,503,828,664.68</b>	<b>3,540,950,557.94</b>
3180203	GIWA	Personnel Cost Total	1,299,783,033.81	1,363,271,732.70	-	-
3180203	GIWA	Overhead Cost Total	903,850,660.99	962,991,211.91	970,991,211.91	970,991,211.91
<b>3180203</b>	<b>GIWA</b>	<b>Recurrent Total</b>	<b>2,203,633,694.80</b>	<b>2,326,262,944.61</b>	<b>970,991,211.91</b>	<b>970,991,211.91</b>
3180205	IGABI	Personnel Cost Total	2,449,276,006.38	3,034,426,529.70	-	-
3180205	IGABI	Overhead Cost Total	938,038,605.00	1,162,300,000.00	1,163,337,083.33	1,278,970,000.00
<b>3180205</b>	<b>IGABI</b>	<b>Recurrent Total</b>	<b>3,387,314,611.38</b>	<b>4,196,726,529.69</b>	<b>1,163,337,083.33</b>	<b>1,278,970,000.00</b>
3180106	IKARA	Personnel Cost Total	1,198,492,019.85	1,263,090,217.30	1,198,492,019.85	1,198,492,019.85
3180106	IKARA	Overhead Cost Total	832,081,874.06	826,823,585.48	715,468,585.48	956,853,585.48
<b>3180106</b>	<b>IKARA</b>	<b>Recurrent Total</b>	<b>2,030,573,893.91</b>	<b>2,089,913,802.78</b>	<b>1,913,960,605.33</b>	<b>2,155,345,605.33</b>
3180307	JABA	Personnel Cost Total	1,081,319,821.34	877,555,207.64	-	-
3180307	JABA	Overhead Cost Total	607,249,465.14	778,955,070.54	482,455,070.54	525,455,070.54
<b>3180307</b>	<b>JABA</b>	<b>Recurrent Total</b>	<b>1,688,569,286.48</b>	<b>1,656,510,278.18</b>	<b>482,455,070.54</b>	<b>525,455,070.54</b>
3180308	JEMA'A	Personnel Cost Total	1,721,107,985.00	1,855,051,059.85	1,971,781,235.64	2,148,584,429.00
3180308	JEMA'A		812,140,000.00	770,300,000.00	1,007,670,000.00	999,910,000.00
<b>3180308</b>	<b>JEMA'A</b>	<b>Recurrent Total</b>	<b>2,533,247,985.00</b>	<b>2,625,351,059.85</b>	<b>2,979,451,235.64</b>	<b>3,148,494,429.00</b>
3180309	KACHIA	Personnel Cost Total	1,685,629,625.58	1,828,024,167.40	1,893,164,892.42	1,987,823,137.04
3180309	KACHIA	Overhead Cost Total	713,852,000.00	779,934,062.00	799,934,062.00	799,934,062.00
<b>3180309</b>	<b>KACHIA</b>	<b>Recurrent Total</b>	<b>2,399,481,625.58</b>	<b>2,607,958,229.40</b>	<b>2,693,098,954.42</b>	<b>2,787,757,199.04</b>

**SUMMARY OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Expenditure Type	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180210	KADUNA NORTH	Personnel Cost Total	2,563,864,867.66	2,975,755,703.32	-	-
3180210	KADUNA NORTH	Overhead Cost Total	1,172,503,214.00	1,061,753,535.40	1,723,804,562.24	1,724,827,550.95
<b>3180210</b>	<b>KADUNA NORTH</b>	<b>Recurrent Total</b>	<b>3,736,368,081.66</b>	<b>4,037,509,238.72</b>	<b>1,723,804,562.24</b>	<b>1,724,827,550.95</b>
3180211	KADUNA SOUTH	Personnel Cost Total	2,689,785,979.28	2,987,029,598.89	3,542,144,495.85	4,260,679,195.16
3180211	KADUNA SOUTH	Overhead Cost Total	769,777,402.19	1,106,680,189.24	942,785,518.25	1,989,439,313.60
<b>3180211</b>	<b>KADUNA SOUTH</b>	<b>Recurrent Total</b>	<b>3,459,563,381.47</b>	<b>4,093,709,788.13</b>	<b>4,484,930,014.10</b>	<b>6,250,118,508.76</b>
3180312	KAGARKO	Personnel Cost Total	1,271,105,211.90	1,482,932,619.74	1,719,392,881.71	1,870,632,169.88
3180312	KAGARKO	Overhead Cost Total	661,254,106.19	831,864,000.00	973,864,000.00	973,864,000.00
<b>3180312</b>	<b>KAGARKO</b>	<b>Recurrent Total</b>	<b>1,932,359,318.09</b>	<b>2,314,796,619.74</b>	<b>2,693,256,881.71</b>	<b>2,844,496,169.88</b>
3180204	KAJURU	Personnel Cost Total	1,557,984,239.89	1,451,591,524.00	1,840,058,803.21	1,820,058,803.21
3180204	KAJURU	Overhead Cost Total	466,374,629.55	456,000,000.00	420,300,000.00	420,300,000.00
<b>3180204</b>	<b>KAJURU</b>	<b>Recurrent Total</b>	<b>2,024,358,869.44</b>	<b>1,907,591,524.00</b>	<b>2,260,358,803.21</b>	<b>2,240,358,803.21</b>
3180313	KAURA	Personnel Cost Total	1,583,765,949.12	1,533,539,459.33	-	-
3180313	KAURA	Overhead Cost Total	770,110,823.43	685,003,233.07	705,003,233.07	700,003,233.07
<b>3180313</b>	<b>KAURA</b>	<b>Recurrent Total</b>	<b>2,353,876,772.55</b>	<b>2,218,542,692.40</b>	<b>705,003,233.07</b>	<b>700,003,233.07</b>
3180314	KAURU	Personnel Cost Total	1,688,704,988.42	2,553,253,294.15	-	-
3180314	KAURU	Overhead Cost Total	671,087,214.20	754,956,115.59	754,956,115.59	754,956,115.59
<b>3180314</b>	<b>KAURU</b>	<b>Recurrent Total</b>	<b>2,359,792,202.62</b>	<b>3,308,209,409.74</b>	<b>754,956,115.59</b>	<b>754,956,115.59</b>
3180115	KUBAU	Personnel Cost Total	1,613,626,168.16	1,710,962,070.27	476,613,228.07	691,969,842.11
3180115	KUBAU	Overhead Cost Total	709,295,450.20	937,046,000.00	1,674,092,000.00	2,411,138,000.00
<b>3180115</b>	<b>KUBAU</b>	<b>Recurrent Total</b>	<b>2,322,921,618.36</b>	<b>2,648,008,070.27</b>	<b>2,150,705,228.07</b>	<b>3,103,107,842.11</b>
3180116	KUDAN	Personnel Cost Total	1,344,947,506.92	1,317,643,246.74	1,584,869,178.83	1,884,869,178.83
3180116	KUDAN	Overhead Cost Total	607,980,000.52	1,023,365,488.76	844,460,976.76	958,761,465.52
<b>3180116</b>	<b>KUDAN</b>	<b>Recurrent Total</b>	<b>1,952,927,507.44</b>	<b>2,341,008,735.50</b>	<b>2,429,330,155.59</b>	<b>2,843,630,644.35</b>

**SUMMARY OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Expenditure Type	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180117	LERE	Personnel Cost Total	1,707,233,068.00	2,163,136,423.00	2,250,293,244.15	2,362,807,906.36
3180117	LERE	Overhead Cost Total	819,346,084.00	1,068,563,327.90	848,563,327.90	848,563,327.90
<b>3180117</b>	<b>LERE</b>	<b>Recurrent Total</b>	<b>2,526,579,152.00</b>	<b>3,231,699,750.90</b>	<b>3,098,856,572.05</b>	<b>3,211,371,234.26</b>
3180118	MAKARFI	Personnel Cost Total	1,255,600,000.00	1,491,000,000.01	1,641,646,666.67	1,720,087,333.33
3180118	MAKARFI	Overhead Cost Total	856,536,906.41	941,036,906.41	1,026,293,931.06	1,101,539,502.99
<b>3180118</b>	<b>MAKARFI</b>	<b>Recurrent Total</b>	<b>2,112,136,906.41</b>	<b>2,432,036,906.42</b>	<b>2,667,940,597.73</b>	<b>2,821,626,836.32</b>
3180119	SABON GARI	Personnel Cost Total	1,921,872,633.21	1,815,768,569.33	2,296,401,972.00	2,444,857,306.10
3180119	SABON GARI	Overhead Cost Total	1,142,782,127.80	1,545,410,000.00	1,135,670,000.00	1,217,170,000.00
<b>3180119</b>	<b>SABON GARI</b>	<b>Recurrent Total</b>	<b>3,064,654,761.01</b>	<b>3,361,178,569.33</b>	<b>3,432,071,972.00</b>	<b>3,662,027,306.10</b>
3180320	SANGA	Personnel Cost Total	1,149,501,508.00	1,740,622,120.00	1,616,320,549.00	1,668,891,102.00
3180320	SANGA	Overhead Cost Total	623,877,000.00	565,302,271.00	1,074,797,000.00	1,597,757,000.00
<b>3180320</b>	<b>SANGA</b>	<b>Recurrent Total</b>	<b>1,773,378,508.00</b>	<b>2,305,924,391.00</b>	<b>2,691,117,549.00</b>	<b>3,266,648,102.00</b>
3180121	SOBA	Personnel Cost Total	1,861,382,649.97	2,122,327,829.59	-	-
3180121	SOBA	Overhead Cost Total	684,701,186.78	944,860,657.05	1,522,426,782.00	1,536,313,486.51
<b>3180121</b>	<b>SOBA</b>	<b>Recurrent Total</b>	<b>2,546,083,836.75</b>	<b>3,067,188,486.64</b>	<b>1,522,426,782.00</b>	<b>1,536,313,486.51</b>
3180322	ZANGON KATAF	Personnel Cost Total	2,091,723,009.45	2,830,802,117.24	3,113,882,328.97	3,425,270,561.86
3180322	ZANGON KATAF	Overhead Cost Total	871,402,460.00	1,145,027,374.91	1,173,792,756.11	1,276,864,824.84
<b>3180322</b>	<b>ZANGON KATAF</b>	<b>Recurrent Total</b>	<b>2,963,125,469.45</b>	<b>3,975,829,492.15</b>	<b>4,287,675,085.07</b>	<b>4,702,135,386.71</b>
3180123	ZARIA	Personnel Cost Total	2,865,702,858.53	3,052,180,575.00	3,204,789,603.75	5,295,672,904.10
3180123	ZARIA	Overhead Cost Total	1,180,000,000.00	1,483,484,860.62	1,350,491,367.50	1,471,613,310.00
<b>3180123</b>	<b>ZARIA</b>	<b>Recurrent Total</b>	<b>4,045,702,858.53</b>	<b>4,535,665,435.62</b>	<b>4,555,280,971.25</b>	<b>6,767,286,214.10</b>

**SUMMARY OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Expenditure Type	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
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	Approved 2024	Draft 2025	Percentages 2025
Personnel Cost Grand Total	40,509,429,801.24	46,100,493,937.64	37.38%
Overhead Cost Grand Total	18,429,953,343.51	21,838,517,891.88	17.71%
<b>RECURRENT GRAND TOTAL</b>	<b>58,939,383,144.75</b>	<b>67,939,011,829.52</b>	<b>55.09%</b>
Capital Total	48,281,110,751.54	55,380,090,229.83	44.91%
	107,220,493,896.28	123,319,102,059.35	100.00%

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180201	BIRNIN GWARI	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	420,243,654.09	521,801,061.12	507,981,167.23	558,779,283.96
3180201	BIRNIN GWARI	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	215,765,432.00	275,879,195.18	237,467,114.70	261,213,826.17
3180201	BIRNIN GWARI	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	680,675,432.09	877,872,240.55	833,659,464.61	917,025,411.07
3180201	BIRNIN GWARI	70131	131001	03101	Personnel Cost	21010101	Recruitment of Primary school Teachers	40,000,000.00	40,000,000.00	44,000,000.00	48,400,000.00
3180201	BIRNIN GWARI	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	150,000,000.00	169,414,384.30	186,355,822.73	204,991,405.00
3180201	BIRNIN GWARI	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	46,627,752.00	23,313,322.00	25,644,654.20	28,209,119.62
3180201	BIRNIN GWARI	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	40,000,000.00	40,000,000.00	44,000,000.00	48,400,000.00
3180201	BIRNIN GWARI	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00
<b>3180201</b>	<b>BIRNIN GWARI</b>				<b>Personnel Cost Total</b>			<b>1,603,312,270.18</b>	<b>1,958,280,203.15</b>	<b>1,890,108,223.47</b>	<b>2,079,119,045.81</b>
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	12,000,000.00	40,000,000.00	22,000,000.00	24,200,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	7,000,000.00	12,000,000.00	13,200,000.00	14,520,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	27,000,000.00	27,000,000.00	29,700,000.00	32,670,000.00
3180201	BIRNIN GWARI	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	5,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	15,000,000.00	20,000,000.00	22,000,000.00	24,200,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020302	Books	3,200,000.00	3,200,000.00	3,520,000.00	3,872,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	20,000,000.00	22,000,000.00	24,200,000.00	26,620,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	20,000,000.00	23,000,000.00	25,300,000.00	27,830,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	4,000,000.00	4,000,000.00	4,400,000.00	4,840,000.00
3180201	BIRNIN GWARI	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	3,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	3,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	3,000,000.00	3,000,000.00	3,300,000.00	3,630,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020501	Local Training	12,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conf. & W/Shop	22,000,000.00	22,000,000.00	24,200,000.00	26,620,000.00
3180201	BIRNIN GWARI	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	200,000,000.00	250,000,000.00	275,000,000.00	302,500,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	6,000,000.00	8,000,000.00	8,800,000.00	9,680,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	10,000,000.00	13,000,000.00	14,300,000.00	15,730,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22020623	Family Planning (FP Programme)	2,000,000.00	2,000,000.00	2,200,000.00	2,420,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	15,000,000.00	25,000,000.00	27,500,000.00	30,250,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLWDs	3,400,000.00	5,400,000.00	5,940,000.00	6,534,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22020633	Public Health Emergencies	3,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	4,003,214.06	4,000,000.00	4,400,000.00	4,840,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	5,000,000.00	8,000,000.00	8,800,000.00	9,680,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	17,000,000.00	17,000,000.00	18,700,000.00	20,570,000.00
3180201	BIRNIN GWARI	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	4,500,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	4,000,000.00	4,000,000.00	4,400,000.00	4,840,000.00
3180201	BIRNIN GWARI	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	3,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	3,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,700,000.00	6,000,000.00	4,400,000.00	4,840,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	1,500,000.00	2,000,000.00	2,200,000.00	2,420,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	3,000,000.00	3,500,000.00	3,850,000.00	4,235,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	2,000,000.00	2,500,000.00	2,750,000.00	3,025,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	20,000,000.00	20,000,000.00	22,000,000.00	24,200,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	7,500,000.00	12,500,000.00	8,250,000.00	9,075,000.00
3180201	BIRNIN GWARI	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	16,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	4,000,000.00	4,000,000.00	4,400,000.00	4,840,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	20,000,000.00	20,000,000.00	22,000,000.00	24,200,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	17,000,000.00	15,000,000.00	16,500,000.00	18,150,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	5,000,000.00	15,000,000.00	16,500,000.00	18,150,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	20,000,000.00	20,000,000.00	22,000,000.00	24,200,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	1,920,000.00	1,920,000.00	2,112,000.00	2,323,200.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	40,000,000.00	40,000,000.00	44,000,000.00	48,400,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	5,500,000.00	10,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	10,000,000.00	15,000,000.00	16,500,000.00	18,150,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	10,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	29,000,000.00	50,000,000.00	33,000,000.00	36,300,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	15,000,000.00	16,500,000.00	18,150,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	6,000,000.00	6,000,000.00	6,600,000.00	7,260,000.00
3180201	BIRNIN GWARI	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	8,000,000.00	12,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	2,000,000.00	5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22040109	Grant to Communities/NGOs	30,000,000.00	40,000,000.00	44,000,000.00	48,400,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	68,000,000.00	72,000,000.00	79,200,000.00	87,120,000.00
3180201	BIRNIN GWARI	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	3,600,000.00	3,600,000.00	3,960,000.00	4,356,000.00
3180201	BIRNIN GWARI	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	6,900,000.00	6,900,000.00	7,590,000.00	8,349,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22060403	Settlement of Outstanding Recurrent Liabilities	13,000,000.00	13,000,000.00	14,300,000.00	15,730,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	35,000,000.00	38,500,000.00	42,350,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020402	Maintenance of office furniture and fittings		6,000,000.00	6,600,000.00	7,260,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020602	Office Rent/Quarters		6,000,000.00	6,600,000.00	7,260,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020501	1% Training fund contribution		54,000,000.00	33,000,000.00	36,300,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020414	Bush Clearing		5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020312	Fire Tracing		5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020706	Consultancy Mining		5,000,000.00	11,000,000.00	12,100,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22020910	Administrative Charges		5,000,000.00	5,500,000.00	6,050,000.00
3180201	BIRNIN GWARI	70133	131001	03101	Overhead Cost	22021024	Committee and Commission Expenses		5,000,000.00	5,500,000.00	6,050,000.00
<b>3180201</b>	<b>BIRNIN GWARI</b>				<b>Overhead Cost Total</b>			<b>860,723,214.06</b>	<b>1,124,520,000.00</b>	<b>1,162,172,000.00</b>	<b>1,278,389,200.00</b>
<b>3180201</b>	<b>BIRNIN GWARI</b>				<b>Recurrent Total</b>			<b>2,464,035,484.24</b>	<b>3,082,800,203.15</b>	<b>3,052,280,223.47</b>	<b>3,357,508,245.81</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180202	CHIKUN	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	390,274,776.67	395,274,776.67	403,180,272.20	411,243,877.65
3180202	CHIKUN	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	421,419,010.76	410,419,010.76	418,627,390.98	426,999,938.79
3180202	CHIKUN	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,168,106,633.16	1,506,646,581.87	1,536,779,513.51	1,567,515,103.78
3180202	CHIKUN	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,800,000.00	10,800,000.00	11,016,000.00	11,236,320.00
3180202	CHIKUN	71021	131001	03101	Personnel Cost	21030102	Pension	219,200,000.00	280,200,000.00	285,804,000.00	291,520,080.00
3180202	CHIKUN	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	48,907,980.00	30,000,000.00	30,600,000.00	31,212,000.00
3180202	CHIKUN	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Remuneration Package	45,000,000.00	58,909,300.00	60,087,486.00	61,289,235.72
<b>3180202</b>	<b>CHIKUN</b>				<b>Personnel Cost Total</b>			<b>2,303,708,400.59</b>	<b>2,692,249,669.30</b>	<b>2,746,094,662.69</b>	<b>2,801,016,555.94</b>
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	12,840,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	15,000,000.00	18,750,000.00	18,750,000.00	18,750,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020103	International Transport and Traveling(Training)	26,000,000.00	21,000,000.00	21,000,000.00	21,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	10,500,000.00	21,000,000.00	10,500,000.00	10,500,000.00
3180202	CHIKUN	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	2,000,000.00	2,000,000.00	4,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	6,766,666.67	12,750,000.00	7,950,000.00	7,950,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	8,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	8,000,000.00	10,000,000.00	12,184,000.00	12,184,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	7,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180202	CHIKUN	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	4,500,000.00	20,000,000.00	40,000,000.00	20,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020312	Fire Fighting Materials	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180202	CHIKUN	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,000,000.00	18,000,000.00	6,000,000.00	6,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	3,000,000.00	11,000,000.00	1,500,000.00	1,500,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	15,400,000.00	16,800,000.00	15,400,000.00	19,600,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	25,000,000.00	26,000,000.00	26,000,000.00	26,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180202	CHIKUN	70511	091001	03101	Overhead Cost	22020414	Maint. Of dumpsites & Evacuation of cacasas	7,000,002.00	15,000,000.00	15,000,000.00	15,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	5,800,000.00	6,800,000.00	5,800,000.00	5,800,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	12,120,000.00	15,720,000.00	15,720,000.00	15,720,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	31,212,000.00	31,360,000.00	29,220,000.00	29,220,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020507	Seminars/Workshops for Traditional Institutions	2,500,000.00	5,000,000.00	1,250,000.00	1,250,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020602	Office Rent	2,000,000.00	10,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	113,646,248.33	139,840,000.00	109,840,000.00	109,840,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	3,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	4,200,000.00	4,200,000.00	4,200,000.00	4,200,000.00
3180202	CHIKUN	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180202	CHIKUN	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020623	Routine Immunization and System Strengthening	22,824,000.00	25,000,000.00	25,800,000.00	25,800,000.00
3180202	CHIKUN	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLwDs	4,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	3,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020703	Legal Services	1,500,000.00	3,000,000.00	1,500,000.00	1,500,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020706	Surveying Services	4,200,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	10,600,000.00	25,000,000.00	12,400,000.00	12,400,000.00
3180202	CHIKUN	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	15,600,000.00	2,400,000.00	2,400,000.00	2,400,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	3,000,000.00	5,400,000.00	5,400,000.00	5,400,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	12,800,000.00	18,000,000.00	13,000,000.00	13,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	3,000,000.00	6,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	4,500,000.00	12,000,000.00	4,500,000.00	4,500,000.00
3180202	CHIKUN	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,440,000.00	23,520,000.00	23,520,000.00	23,520,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	6,000,000.00	4,000,000.00	4,000,000.00	-
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	3,000,000.00	2,160,000.00	2,160,000.00	2,160,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,000,002.00	10,000,002.00	10,000,002.00	10,000,002.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	18,000,000.00	20,000,000.00	18,000,000.00	18,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	9,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	2,800,000.00	3,500,000.00	3,500,000.00	3,500,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	4,000,000.00	30,000,000.00	10,000,000.00	10,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	7,000,000.00	5,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	5,100,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180202	CHIKUN	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	7,000,000.00	10,000,000.00	8,000,000.00	8,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	10,540,000.00	18,440,000.00	15,540,000.00	15,540,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	11,400,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	32,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180202	CHIKUN	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
<b>3180202</b>	<b>CHIKUN</b>				<b>Overhead Cost Total</b>			<b>754,988,918.99</b>	<b>882,340,002.00</b>	<b>757,734,002.00</b>	<b>739,934,002.00</b>
<b>3180202</b>	<b>CHIKUN</b>				<b>Recurrent Total</b>			<b>3,058,697,319.59</b>	<b>3,574,589,671.30</b>	<b>3,503,828,664.68</b>	<b>3,540,950,557.94</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180203	GIWA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	267,273,923.06	411,186,583.73		
3180203	GIWA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	166,991,047.65	179,991,447.13		
3180203	GIWA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	620,518,063.10	772,093,701.84		
3180203	GIWA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	-		
3180203	GIWA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	20,000,000.00	-		
3180203	GIWA	71021	131001	03101	Personnel Cost	21030102	Pension	70,000,000.00	-		
3180203	GIWA	70111	131001	03101	Personnel Cost	21030109	Severance Pay for Political office appointees	130,000,000.00	-		
3180203	GIWA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	15,000,000.00	-		
<b>3180203</b>	<b>GIWA</b>				<b>Personnel Cost Total</b>			<b>1,299,783,033.81</b>	<b>1,363,271,732.70</b>	-	-
3180203	GIWA	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling ( Others)	20,424,384.00	40,424,384.00	40,424,384.00	40,424,384.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	40,000,000.00	70,922,261.00	70,922,261.00	70,922,261.00
3180203	GIWA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	3,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	15,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	2,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00
3180203	GIWA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	4,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	4,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	2,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020502	International Training	30,122,261.00	-	-	-
3180203	GIWA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	200,422,261.00	200,422,261.00	200,422,261.00	200,422,261.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180203	GIWA	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020637	Sustainance of Mass Literacy	7,503,214.20	7,503,214.20	7,503,214.20	7,503,214.20
3180203	GIWA	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020703	Legal Services	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180203	GIWA	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180203	GIWA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	36,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180203	GIWA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	26,999,999.98	29,000,000.00	29,000,000.00	29,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180203	GIWA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	4,000,000.00	10,375,616.00	10,375,616.00	10,375,616.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation OverHead Cost	3,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	25,843,475.71	25,843,475.71	25,843,475.71
3180203	GIWA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	30,800,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	38,000,000.00	38,000,000.00	38,000,000.00	38,000,000.00
3180203	GIWA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	8,500,000.00	8,500,000.00	8,500,000.00	8,500,000.00
3180203	GIWA	70731	040103	03101	Overhead Cost	22040136	Overhead Cost Payment to PHCs	9,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180203	GIWA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	25,578,540.81	10,000,000.00	10,000,000.00	10,000,000.00
<b>3180203</b>	<b>GIWA</b>				<b>Overhead Cost Total</b>			<b>903,850,660.99</b>	<b>962,991,211.91</b>	<b>970,991,211.91</b>	<b>970,991,211.91</b>
<b>3180203</b>	<b>GIWA</b>				<b>Recurrent Total</b>			<b>2,203,633,694.80</b>	<b>2,326,262,944.61</b>	<b>970,991,211.91</b>	<b>970,991,211.91</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180205	IGABI	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	371,570,598.08	394,209,318.69		
3180205	IGABI	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	349,519,319.76	280,733,298.57		
3180205	IGABI	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,492,278,108.54	2,001,483,912.44		
3180205	IGABI	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	11,000,000.00	12,000,000.00		
3180205	IGABI	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	130,000,000.00	126,000,000.00		
3180205	IGABI	70131	131001	03101	Personnel Cost	21020208	5% Redemption Bond		24,000,000.00		
3180205	IGABI	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	48,907,980.00	150,000,000.00		
3180205	IGABI	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	46,000,000.00	46,000,000.00		
<b>3180205</b>	<b>IGABI</b>				<b>Personnel Cost Total</b>			<b>2,449,276,006.38</b>	<b>3,034,426,529.70</b>	<b>-</b>	<b>-</b>
3180205	IGABI	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	16,170,000.00	21,000,000.00	16,406,250.00	18,375,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	25,250,000.00	125,000,000.00	31,250,000.00	37,500,000.00
3180205	IGABI	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,050,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	1,050,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	3,150,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	17,587,500.00	17,000,000.00	22,900,000.00	28,800,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	26,000,000.00	20,000,000.00	27,825,000.00	35,650,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	10,250,000.00	10,000,000.00	15,000,000.00	20,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	3,150,000.00	3,000,000.00	3,250,000.00	3,500,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools	54,298,105.00	60,000,000.00	65,000,000.00	65,000,000.00
3180205	IGABI	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,150,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	5,250,000.00	6,000,000.00	8,000,000.00	9,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,050,000.00	1,000,000.00	1,083,333.33	1,166,666.67
3180205	IGABI	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	2,940,000.00	4,000,000.00	4,333,333.33	4,666,666.67
3180205	IGABI	70133	131001	03101	Overhead Cost	22020423	Bush Clearing	2,100,000.00	3,000,000.00	3,750,000.00	4,500,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020501	Local Training	32,225,000.00	60,000,000.00	60,000,000.00	60,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020504	Local Training/ Seminars, Conf. & W/Shop	10,000,000.00	10,000,000.00	10,416,666.67	11,666,666.67
3180205	IGABI	70133	131001	03101	Overhead Cost	22020603	Residential Rent	5,525,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180205	IGABI	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	226,000,000.00	213,000,000.00	301,000,000.00	301,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020605	Cleaning & Fumigation Services	6,050,000.00	9,000,000.00	9,000,000.00	9,000,000.00
3180205	IGABI	70721	040301	03101	Overhead Cost	22020609	HIV Intervention Fund	2,205,000.00	2,000,000.00	2,166,666.67	2,333,333.34
3180205	IGABI	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	17,275,000.00	24,000,000.00	28,000,000.00	32,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	20,000,000.00	25,000,000.00	27,083,333.33	29,166,666.67
3180205	IGABI	70721	040301	03101	Overhead Cost	22020633	Public Health Emergencies	6,300,000.00	15,000,000.00	16,250,000.00	17,500,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	8,400,000.00	8,000,000.00	14,705,000.00	21,410,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	12,600,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020706	Surveying Services	2,100,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180205	IGABI	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	525,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,680,000.00	1,000,000.00	1,083,333.33	1,166,666.67
3180205	IGABI	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,675,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	9,450,000.00	16,000,000.00	22,000,000.00	33,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,625,000.00	2,600,000.00	2,600,000.00	2,600,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	22,100,000.00	45,000,000.00	30,000,000.00	30,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	8,148,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	2,100,000.00	5,000,000.00	5,416,666.67	5,833,333.33

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180205	IGABI	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	31,225,000.00	25,000,000.00	30,000,000.00	30,000,000.00
3180205	IGABI	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	24,250,000.00	20,000,000.00	21,187,500.00	22,375,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	18,400,000.00	22,000,000.00	34,320,000.00	53,440,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	10,200,000.00	16,000,000.00	20,000,000.00	28,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	-	10,000,000.00	10,833,333.33	11,666,666.67
3180205	IGABI	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	3,150,000.00	3,200,000.00	3,200,000.00	3,200,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	20,500,000.00	21,000,000.00	21,000,000.00	21,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	2,100,000.00	10,000,000.00	2,000,000.00	2,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	15,000,000.00	20,000,000.00	30,000,000.00	35,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition and Show	3,675,000.00	4,000,000.00	7,610,000.00	11,220,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	10,400,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Programme	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	45,740,000.00	45,000,000.00	53,250,000.00	63,900,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	30,000,000.00	15,000,000.00	18,750,000.00	22,500,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	1,260,000.00	1,000,000.00	1,166,666.67	1,333,333.33
3180205	IGABI	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	5,310,000.00	5,000,000.00	5,416,666.67	5,833,333.33
3180205	IGABI	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	5,250,000.00	5,000,000.00	5,416,666.67	5,833,333.33
3180205	IGABI	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	2,625,000.00	5,000,000.00	5,416,666.67	5,833,333.33
3180205	IGABI	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	38,900,000.00	30,000,000.00	35,000,000.00	40,000,000.00
3180205	IGABI	70133	050103	03101	Overhead Cost	22040116	Recurrent Grants to Primary Education	2,625,000.00	2,000,000.00	2,333,333.33	2,666,666.67
3180205	IGABI	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	8,250,000.00	5,000,000.00	5,416,666.67	5,833,333.33
3180205	IGABI	70133	131001	03101	Overhead Cost	22060403	Settlement of Outstanding Recurrent Liabilities	15,250,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	23,000,000.00	40,000,000.00	20,000,000.00	20,000,000.00
3180205	IGABI	70133	131001	03101	Overhead Cost	22021055	Ad-Hoc Staff Expenses	-	50,000,000.00		
<b>3180205</b>	<b>IGABI</b>				<b>Overhead Cost Total</b>			<b>938,038,605.00</b>	<b>1,162,300,000.00</b>	<b>1,163,337,083.33</b>	<b>1,278,970,000.00</b>
<b>3180205</b>	<b>IGABI</b>				<b>Recurrent Total</b>			<b>3,387,314,611.38</b>	<b>4,196,726,529.69</b>	<b>1,163,337,083.33</b>	<b>1,278,970,000.00</b>

## BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180106	IKARA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	235,852,000.00	224,051,985.18	235,852,000.00	235,852,000.00
3180106	IKARA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	128,890,960.24	114,985,132.20	128,890,960.24	128,890,960.24
3180106	IKARA	70131	050103	03101	Personnel Cost	21010101	Recruitment of Primary School Teachers	45,000,000.00	44,610,397.04	45,000,000.00	45,000,000.00
3180106	IKARA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	524,401,535.61	559,442,702.88	524,401,535.61	524,401,535.61
3180106	IKARA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	160,000,000.00	250,000,000.00	160,000,000.00	160,000,000.00
3180106	IKARA	71021	131001	03101	Personnel Cost	21030102	Pension	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
3180106	IKARA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	44,347,524.00	10,000,000.00	44,347,524.00	44,347,524.00
<b>3180106</b>	<b>IKARA</b>				<b>Personnel Cost Total</b>			<b>1,198,492,019.85</b>	<b>1,263,090,217.30</b>	<b>1,198,492,019.85</b>	<b>1,198,492,019.85</b>
3180106	IKARA	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling ( Others)	20,000,000.00	20,000,000.00	34,000,000.00	34,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	40,000,000.00	-	15,000,000.00	15,000,000.00
3180106	IKARA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,400,000.00	2,400,000.00	1,200,000.00	960,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,400,000.00	2,400,000.00	1,200,000.00	1,200,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	3,600,000.00	3,600,000.00	1,800,000.00	1,800,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	7,000,000.00	7,000,000.00	5,250,000.00	5,250,000.00
3180106	IKARA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180106	IKARA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)		-	45,000,000.00	45,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020504	Local Training/ Seminars, Conf. & W/Shop	40,000,000.00	45,000,000.00	27,000,000.00	270,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020602	Office Rent	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180106	IKARA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	105,000,000.00	125,000,000.00	62,500,000.00	62,500,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020616	Knowledge Based Enhancement	5,000,000.00	-	-	-
3180106	IKARA	70133	131001	03101	Overhead Cost	22020617	Emergency Medical Services	10,500,000.00	10,500,000.00	5,250,000.00	5,250,000.00
3180106	IKARA	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	5,000,000.00	5,000,000.00	5,500,000.00	5,500,000.00
3180106	IKARA	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLWDs	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
3180106	IKARA	70721	040301	03101	Overhead Cost	22020633	Public Health Emergencies	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	5,000,000.00	5,000,000.00	4,000,000.00	4,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	9,000,000.00	9,000,000.00	5,400,000.00	5,400,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	5,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	6,000,000.00	6,000,000.00	3,600,000.00	3,600,000.00
3180106	IKARA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	4,670,000.00	9,670,000.00	9,670,000.00	9,670,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	15,561,874.06	15,561,874.06	15,561,874.06	15,561,874.06
3180106	IKARA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180106	IKARA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	25,000,000.00	25,000,000.00	12,500,000.00	12,500,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	10,000,000.00	10,000,000.00	11,000,000.00	11,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	10,000,000.00	10,000,000.00	11,000,000.00	11,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021008	Subscription to Professional Bodies	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180106	IKARA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	2,500,000.00	125,000.00	750,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	9,500,000.00	9,500,000.00	14,250,000.00	14,250,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	15,000,000.00	750,000.00	750,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021025	Compensations	2,200,000.00	2,200,000.00	2,420,000.00	2,420,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	15,000,000.00	20,000,000.00	22,000,000.00	22,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	22,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	38,000,000.00	20,000,000.00	16,000,000.00	14,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021055	Ad-Hoc Staff Expenses		40,000,000.00		
3180106	IKARA	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	4,400,000.00	4,400,000.00	4,400,000.00	4,400,000.00
3180106	IKARA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	9,900,000.00	9,900,000.00	9,900,000.00	9,900,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	11,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	44,150,000.00	44,150,000.00	44,150,000.00	44,150,000.00
3180106	IKARA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180106	IKARA	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	60,000,000.00	47,741,711.42	47,741,711.42	47,741,711.42
<b>3180106</b>	<b>IKARA</b>				<b>Overhead Cost Total</b>			<b>832,081,874.06</b>	<b>826,823,585.48</b>	<b>715,468,585.48</b>	<b>956,853,585.48</b>
<b>3180106</b>	<b>IKARA</b>				<b>Recurrent Total</b>			<b>2,030,573,893.91</b>	<b>2,089,913,802.78</b>	<b>1,913,960,605.33</b>	<b>2,155,345,605.33</b>

## BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180307	JABA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	261,158,115.32	170,505,549.92		
3180307	JABA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	209,669,449.01	110,636,393.91		
3180307	JABA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	451,144,733.01	486,413,263.81		
3180307	JABA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00		
3180307	JABA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	80,000,000.00	80,000,000.00		
3180307	JABA	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	25,000,000.00	10,000,000.00		
3180307	JABA	70111	131001	03101	Personnel Cost	21030109	Severance Pay to Elected Political Office Appointees	44,347,524.00	10,000,000.00		
<b>3180307</b>	<b>JABA</b>				<b>Personnel Cost Total</b>			<b>1,081,319,821.34</b>	<b>877,555,207.64</b>	<b>-</b>	<b>-</b>
3180307	JABA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	30,000,000.00	80,000,000.00	40,000,000.00	40,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	30,000,000.00	19,455,070.54	20,455,070.54	20,455,070.54
3180307	JABA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020208	Software Charges/ License Renewal	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	8,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020308	Field & Camping Materials Supplies	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	5,000,000.00	-	-	-
3180307	JABA	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools	20,500,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180307	JABA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	500,000.00	4,000,000.00	5,000,000.00	5,400,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	5,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	2,298,071.49	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	500,000.00	-	-	-
3180307	JABA	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	6,000,000.00	4,000,000.00	6,000,000.00	6,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020419	Upkeep of Residential Quarters / Cleaning Service	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180307	JABA	70436	201001	03101	Overhead Cost	22020420	Maintenance of Solar Light and Equipment	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	5,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	25,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020603	Residential Rent	1,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	65,000,000.00	100,000,000.00	50,000,000.00	50,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	5,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020617	Emergency Medical Services	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00

## BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180307	JABA	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
3180307	JABA	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020626	Governance Performance Intervention Programme	7,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	3,000,000.00	40,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020703	Legal Services	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70112	131001	03101	Overhead Cost	22020709	Audit Fees	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	4,003,214.20	10,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	1,000,000.00	12,000,000.00	1,000,000.00	1,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	4,000,000.00	10,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	500,000.00	500,000.00	500,000.00	500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020904	Other CRF Bank Charges	6,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	3,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	20,000,000.00	10,000,000.00	13,000,000.00	13,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	30,000,000.00	50,000,000.00	40,000,000.00	40,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	15,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	1,000,000.00	15,000,000.00	1,000,000.00	1,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	1,000,000.00	20,000,000.00	1,000,000.00	1,000,000.00
3180307	JABA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	27,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	3,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	20,000,000.00	35,000,000.00	25,000,000.00	25,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	20,000,000.00	70,000,000.00	19,500,000.00	22,100,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021035	Local Techology Support	1,000,000.00	1,500,000.00	3,500,000.00	3,500,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	27,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	3,000,000.00	10,000,000.00	3,000,000.00	3,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	3,448,179.45	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	26,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180307	JABA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	45,000,000.00	34,000,000.00	34,000,000.00	34,000,000.00
<b>3180307</b>	<b>JABA</b>				<b>Overhead Cost Total</b>			<b>607,249,465.14</b>	<b>778,955,070.54</b>	<b>482,455,070.54</b>	<b>525,455,070.54</b>
<b>3180307</b>	<b>JABA</b>				<b>Recurrent Total</b>			<b>1,688,569,286.48</b>	<b>1,656,510,278.18</b>	<b>482,455,070.54</b>	<b>525,455,070.54</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180308	JEMA'A	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	352,061,952.00	343,100,530.08	377,410,583.09	415,151,641.40
3180308	JEMA'A	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	144,014,160.47	136,255,924.97	149,881,517.47	164,869,669.21
3180308	JEMA'A	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,018,271,241.53	1,127,945,302.80	1,240,739,833.08	1,364,813,816.39
3180308	JEMA'A	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	-	-
3180308	JEMA'A	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	113,712,651.00	135,712,651.00	135,712,651.00	135,712,651.00
3180308	JEMA'A	71021	131001	03101	Personnel Cost	21030101	Gratuity	-	34,000,000.00	-	-
3180308	JEMA'A	70111	131001	03101	Personnel Cost	21030109	Severance Pay for Political office appointees	48,907,980.00	47,896,651.00	47,896,651.00	47,896,651.00
3180308	JEMA'A	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	34,140,000.00	20,140,000.00	20,140,000.00	20,140,000.00
<b>3180308</b>	<b>JEMA'A</b>				<b>Personnel Cost Total</b>			<b>1,721,107,985.00</b>	<b>1,855,051,059.85</b>	<b>1,971,781,235.64</b>	<b>2,148,584,429.00</b>
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	14,400,000.00	18,000,000.00	13,500,000.00	9,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	14,400,000.00	18,000,000.00	13,500,000.00	9,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	30,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	14,400,000.00	18,000,000.00	13,500,000.00	9,000,000.00
3180308	JEMA'A	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	5,000,000.00	5,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	12,000,000.00	12,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020209	Postages and Courier Services	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	13,140,000.00	7,140,000.00	1,010,000.00	1,250,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	13,480,000.00	13,480,000.00	13,980,000.00	13,480,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	9,150,000.00	9,150,000.00	9,150,000.00	9,150,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	6,000,000.00	12,000,000.00	36,000,000.00	42,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020309	Uniforms & other Clothing	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180308	JEMA'A	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools		10,000,000.00	120,000,000.00	120,000,000.00
3180308	JEMA'A	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	3,600,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	3,000,000.00	3,000,000.00	36,000,000.00	36,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	3,600,000.00	4,200,000.00	4,200,000.00	4,200,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70511	091001	03101	Overhead Cost	22020414	Maint. Of dumpsites & Evacuation of cacasas	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	4,000,000.00	4,000,000.00	48,000,000.00	48,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020501	Local Training	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	16,000,000.00	6,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020603	Residential Rent	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180308	JEMA'A	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	159,240,000.00	150,600,000.00	150,600,000.00	150,600,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	6,060,000.00	6,060,000.00	6,060,000.00	6,060,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	10,000,000.00	10,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22020621	Health Care Financing		7,000,000.00	7,000,000.00	7,000,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020626	Governance Performance Intervention Programme		25,000,000.00	25,000,000.00	25,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020627	Hosting of Conferences, Convention and Others	38,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	36,000,000.00	25,000,000.00	10,000,000.00	10,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	9,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020636	Local Medical Treatment & Expenses	3,000,000.00	3,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020701	Financial Consulting		5,000,000.00	60,000,000.00	60,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020703	Legal Services	4,800,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020704	Engineering Services		6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020705	Architectural Services		6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020706	Surveying Services	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	6,000,000.00	10,000,000.00	7,500,000.00	7,500,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	7,000,000.00	19,000,000.00	8,000,000.00	8,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020712	Design Services	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	9,600,000.00	9,600,000.00	9,600,000.00	9,600,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020902	Insurance Premium		10,000,000.00	10,000,000.00	10,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,160,000.00	2,160,000.00	2,160,000.00	2,160,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	28,800,000.00	28,800,000.00	28,800,000.00	28,800,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	7,800,000.00	7,800,000.00	7,800,000.00	7,800,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021008	Subscription to Professional Bodies	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180308	JEMA'A	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	24,000,000.00	15,000,000.00	90,000,000.00	90,000,000.00
3180106	IKARA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	5,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,290,000.00	10,290,000.00	10,290,000.00	10,290,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	21,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	4,020,000.00	4,020,000.00	4,020,000.00	4,020,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	36,000,000.00	48,000,000.00	48,000,000.00	48,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	5,000,000.00	5,000,000.00	-	-
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	28,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	5,000,000.00	5,000,000.00	-	-
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180308	JEMA'A	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	29,600,000.00	14,400,000.00	14,400,000.00	14,400,000.00
3180308	JEMA'A	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	47,000,000.00	10,000,000.00	-	-
<b>3180308</b>	<b>JEMA'A</b>				<b>Overhead Cost Total</b>			<b>812,140,000.00</b>	<b>770,300,000.00</b>	<b>1,007,670,000.00</b>	<b>999,910,000.00</b>
<b>3180308</b>	<b>JEMA'A</b>				<b>Recurrent Total</b>			<b>2,533,247,985.00</b>	<b>2,625,351,059.85</b>	<b>2,979,451,235.64</b>	<b>3,148,494,429.00</b>

## BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180309	KACHIA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	259,761,329.90	270,080,000.00	278,182,400.00	292,091,520.00
3180309	KACHIA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	153,366,928.28	200,400,000.00	206,412,000.00	216,732,600.00
3180309	KACHIA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,018,172,887.40	1,090,172,887.40	1,133,178,074.02	1,189,836,977.72
3180309	KACHIA	70131	131001	03101	Personnel Cost	21010156	Provisional sum for Recruitment	70,000,000.00	73,000,000.00	75,190,000.00	78,949,500.00
3180309	KACHIA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	120,420,500.00	123,420,500.00	127,123,115.00	133,479,270.75
3180309	KACHIA	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	5,000,000.00	10,000,000.00	10,300,000.00	10,815,000.00
3180309	KACHIA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	10,300,000.00	10,815,000.00
3180309	KACHIA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	48,907,980.00	50,950,780.00	52,479,303.40	55,103,268.57
<b>3180309</b>	<b>KACHIA</b>				<b>Personnel Cost Total</b>			<b>1,685,629,625.58</b>	<b>1,828,024,167.40</b>	<b>1,893,164,892.42</b>	<b>1,987,823,137.04</b>
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	11,520,000.00	6,550,820.00	6,550,820.00	6,550,820.00
3180310	KACHIA	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	12,250,000.00	12,500,230.00	12,500,230.00	12,500,230.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020103	International Transport and Traveling (Training)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	21,000,000.00	12,640,000.00	12,640,000.00	12,640,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	21,300,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180309	KACHIA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,100,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	1,500,000.00	2,250,000.00	2,250,000.00	2,250,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	16,760,000.00	20,330,500.00	20,330,500.00	20,330,500.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020304	Magazines and Periodicals	700,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	3,500,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	18,100,000.00	19,720,000.00	19,720,000.00	19,720,000.00
3180309	KACHIA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,000,000.00	3,100,300.00	3,100,300.00	3,100,300.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	2,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	8,000,000.00	9,500,150.00	9,500,150.00	9,500,150.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020113	Local Training (Regular)	15,000,000.00	17,500,000.00	17,500,000.00	17,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conference & Workshop	18,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180309	KACHIA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	60,000,000.00	110,000,000.00	120,000,000.00	120,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020605	Cleaning & Fumigation Services	15,000,000.00	8,000,000.00	18,000,000.00	18,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	12,200,000.00	13,200,000.00	13,200,000.00	13,200,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020619	COVID-19 Intervention	5,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22020620	Health Care Financing	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22020623	Family Planning (FP Programme)	2,000,000.00	3,500,000.00	3,500,000.00	3,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	25,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLwDs	2,600,000.00	2,900,000.00	2,900,000.00	2,900,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020635	Local Medical Treatment & Expenses	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020703	Legal Services	2,000,000.00	3,200,000.00	3,200,000.00	3,200,000.00
3180309	KACHIA	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	2,050,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180309	KACHIA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	6,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180309	KACHIA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	10,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	12,000,000.00	12,700,000.00	12,700,000.00	12,700,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	4,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	5,500,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180309	KACHIA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	14,000,000.00	17,500,000.00	17,500,000.00	17,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	7,500,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	20,000,000.00	18,670,000.00	18,670,000.00	18,670,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	15,000,000.00	16,310,500.00	16,310,500.00	16,310,500.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	8,300,000.00	8,500,000.00	8,500,000.00	8,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	9,000,000.00	9,200,850.00	9,200,850.00	9,200,850.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	33,220,000.00	40,440,600.00	40,440,600.00	40,440,600.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021040	Overhead Related Capital Expenditure	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22021045	Human Resources for Health	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22021055	Ad-Hoc Staff Expenses	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180309	KACHIA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	12,000,000.00	13,500,000.00	13,500,000.00	13,500,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22040109	Grant to Communities/NGOs	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	23,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180309	KACHIA	70133	050103	03101	Overhead Cost	22040116	Recurrent Grants to Primary Education	3,600,000.00	3,800,000.00	3,800,000.00	3,800,000.00
3180309	KACHIA	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	8,152,000.00	9,420,112.00	9,420,112.00	9,420,112.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180309	KACHIA	70133	131001	03101	Overhead Cost	22080104	Social Investment Programme	40,000,000.00	-	-	-
3180309	KACHIA	70721	040301	03101	Overhead Cost	22021104	Community Health Outreach		10,000,000.00	10,000,000.00	10,000,000.00
<b>3180309</b>	<b>KACHIA</b>				<b>Overhead Cost Total</b>			<b>713,852,000.00</b>	<b>779,934,062.00</b>	<b>799,934,062.00</b>	<b>799,934,062.00</b>
<b>3180309</b>	<b>KACHIA</b>				<b>Recurrent Total</b>			<b>2,399,481,625.58</b>	<b>2,607,958,229.40</b>	<b>2,693,098,954.42</b>	<b>2,787,757,199.04</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180210	KADUNA NORTH	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	444,427,645.38	466,734,325.20		
3180210	KADUNA NORTH	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	270,814,794.92	234,233,749.21		
3180210	KADUNA NORTH	70131	131001	03101	Personnel Cost	21010101	Provisional Sum for Recruitment of PHC Staff (60%)	20,629,107.00	22,692,017.70		
3180210	KADUNA NORTH	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,342,493,320.36	1,657,257,112.77		
3180210	KADUNA NORTH	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	15,000,000.00	10,000,000.00		
3180210	KADUNA NORTH	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	40,000,000.00	29,447,726.56		
3180210	KADUNA NORTH	71021	131001	03101	Personnel Cost	21030102	Pension	350,500,000.00	504,390,771.88		
3180210	KADUNA NORTH	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	50,000,000.00	25,000,000.00		
3180210	KADUNA NORTH	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Remuneration Package	30,000,000.00	26,000,000.00		
<b>3180210</b>	<b>KADUNA NORTH</b>				<b>Personnel Cost Total</b>			<b>2,563,864,867.66</b>	<b>2,975,755,703.32</b>	<b>-</b>	<b>-</b>
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling ( Others)	10,000,000.00	11,000,000.00	132,000,000.00	132,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	55,000,000.00	40,500,000.00	396,000,000.00	396,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	50,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00
3180210	KADUNA NORTH	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	2,200,000.00	3,133,333.33	3,133,333.33
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	6,000,000.00	6,600,000.00	6,600,000.00	6,600,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	12,000,000.00	13,200,000.00	13,200,000.00	13,200,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	11,000,000.00	6,300,000.00	6,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	5,500,000.00	13,500,000.00	13,500,000.00
3180210	KADUNA NORTH	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	20,000,000.00	22,000,000.00	17,200,000.00	17,200,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,500,000.00	2,750,000.00	3,250,000.00	3,250,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	8,000,000.00	8,800,000.00	19,920,000.00	19,920,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	2,500,000.00	2,750,000.00	3,250,000.00	3,250,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	5,000,000.00	5,500,000.00	5,536,000.00	5,536,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	3,000,000.00	3,300,000.00	6,050,000.00	6,050,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	4,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020501	Local Training	10,000,000.00	11,000,000.00	4,931,034.80	6,954,023.51
3180210	KADUNA NORTH	70361	021001	03101	Overhead Cost	22020601	Security Services	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180210	KADUNA NORTH	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	140,000,000.00	154,000,000.00	151,812,914.22	151,812,914.22
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	7,200,000.00	7,920,000.00	7,920,000.00	7,920,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020616	Knowledge Based Enhancement	50,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00
3180210	KADUNA NORTH	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020623	Routine Immunization and System Strengthening	10,000,000.00	11,000,000.00	14,881,211.41	14,881,211.41
3180210	KADUNA NORTH	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	1,500,000.00	1,650,000.00	1,650,000.00	1,650,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	27,500,000.00	31,200,000.00	31,200,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	4,003,214.00	4,403,535.40	4,403,535.40	4,403,535.40
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	12,000,000.00	13,200,000.00	13,200,000.00	13,200,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020703	Legal Services	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
3180210	KADUNA NORTH	70112	131001	03101	Overhead Cost	22020709	Audit Fees	8,000,000.00	8,800,000.00	8,800,000.00	8,800,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020710	Economic & fin. Consulting Services	8,000,000.00	8,800,000.00	8,800,000.00	8,800,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	54,000,000.00	59,400,000.00	59,400,000.00	59,400,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021038	Local Government Service Reform Activities	7,000,000.00	7,700,000.00	7,700,000.00	7,700,000.00
3180210	KADUNA NORTH	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,000,000.00	6,600,000.00	6,600,000.00	6,600,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	5,000,000.00	5,500,000.00	5,300,000.00	5,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	35,000,000.00	38,500,000.00	38,500,000.00	38,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	18,000,000.00	19,800,000.00	13,800,000.00	12,800,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	3,000,000.00	3,300,000.00	2,895,000.00	2,895,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	10,000,000.00	11,000,000.00	7,000,000.00	7,000,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021008	Subscription to Professional Bodies	4,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00
3180210	KADUNA NORTH	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	24,000,000.00	26,400,000.00	14,010,800.00	14,010,800.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,000,000.00	11,000,000.00	9,600,000.00	9,600,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	23,000,000.00	25,300,000.00	22,500,000.00	22,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	8,000,000.00	8,800,000.00	8,800,000.00	8,800,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	7,000,000.00	7,700,000.00	7,700,000.00	7,700,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	3,000,000.00	3,300,000.00	3,300,000.00	3,300,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	50,000,000.00	55,000,000.00	45,000,000.00	45,000,000.00
3180210	KADUNA NORTH	70721	040301	03101	Overhead Cost	22021044	Health Information Management System	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	28,000,000.00	30,800,000.00	25,280,733.08	25,280,733.08
3180210	KADUNA NORTH	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	3,000,000.00	3,300,000.00	9,900,000.00	9,900,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	4,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22021069	Financial Assistance	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180210	KADUNA NORTH	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	57,800,000.00	53,580,000.00	63,580,000.00	63,580,000.00
3180210	KADUNA NORTH	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
3180210	KADUNA NORTH	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
3180210	KADUNA NORTH	70131	131001	03101	Overhead Cost	21020206	Govt 8% Contribution to Pension Scheme	180,000,000.00	-	198,000,000.00	198,000,000.00
3180210	KADUNA NORTH				<b>Overhead Cost Total</b>			<b>1,172,503,214.00</b>	<b>1,061,753,535.40</b>	<b>1,723,804,562.24</b>	<b>1,724,827,550.95</b>
3180210	KADUNA NORTH				<b>Recurrent Total</b>			<b>3,736,368,081.66</b>	<b>4,037,509,238.72</b>	<b>1,723,804,562.24</b>	<b>1,724,827,550.95</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180211	KADUNA SOUTH	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	406,333,706.66	407,733,251.73	530,852,000.00	525,037,997.87
3180211	KADUNA SOUTH	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	396,976,367.45	422,067,529.80	680,890,960.24	635,427,672.20
3180211	KADUNA SOUTH	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,430,287,697.17	1,612,228,817.36	1,670,401,535.61	1,860,670,198.55
3180211	KADUNA SOUTH	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	10,000,000.00	6,711,326.55
3180211	KADUNA SOUTH	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	395,000,000.00	480,000,000.00	560,000,000.00	592,912,000.00
3180211	KADUNA SOUTH	71021	131001	03101	Personnel Cost	21030102	Pension		50,000,000.00	50,000,000.00	600,000,000.00
3180211	KADUNA SOUTH	70111	131001	03101	Personnel Cost	21030109	Severance pay for Political Office Appointees	51,188,208.00	5,000,000.00	40,000,000.00	39,920,000.00
<b>3180211</b>	<b>KADUNA SOUTH</b>				<b>Personnel Cost Total</b>			<b>2,689,785,979.28</b>	<b>2,987,029,598.89</b>	<b>3,542,144,495.85</b>	<b>4,260,679,195.16</b>
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	23,500,000.00	29,037,085.87	29,037,085.87	29,037,085.87
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	32,750,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	12,500,000.00	14,986,883.02	14,986,883.02	14,986,883.02
3180211	KADUNA SOUTH	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	4,900,000.00	6,900,000.00	8,260,000.00	8,260,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,100,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	12,000,000.00	7,000,000.00	12,000,000.00	12,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	5,932,000.00	7,932,000.00	7,932,000.00	7,932,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	6,500,000.00	10,000,000.00	20,000,000.00	10,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	7,500,000.00	6,279,095.33	22,558,190.66	11,279,095.33
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	5,500,000.00	11,000,000.00	22,000,000.00	33,000,000.00
3180211	KADUNA SOUTH	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	7,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	4,532,896.43	3,532,896.43	7,065,792.86	10,598,689.29
3180211	KADUNA SOUTH	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,500,500.00	6,500,000.00	6,500,000.00	6,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	4,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	2,000,000.00	3,000,000.00	2,000,000.00	2,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	8,500,000.00	15,443,054.76	15,443,054.76	15,443,054.76
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	5,514,996.00	5,993,441.50	7,493,441.50	7,493,441.50
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020418	Maint. of Classroom Furniture	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conf. & W/Shop	15,356,785.80	21,543,644.30	21,543,644.30	21,543,644.30
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020507	Seminars/Workshops for Traditional Institutions	4,500,000.00	2,353,410.63	6,620,081.13	7,353,410.63
3180211	KADUNA SOUTH	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	100,000,000.00	101,249,023.40	55,915,690.15	1,098,582,354.90
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	5,500,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22020609	HIV Intervention Fund	5,300,000.00	4,300,000.00	4,300,000.00	4,300,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020616	Emergency Medical Services	4,000,000.00	10,000,000.00	4,000,000.00	4,000,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020619	COVID-19 Intervention	5,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22020623	Family Planning (FP Programme)	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLwDs	6,100,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	6,503,214.20	7,000,000.00	7,000,000.00	7,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	7,500,000.00	12,000,000.00	7,500,000.00	7,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020703	Legal Services	5,200,000.00	6,556,761.32	6,556,761.32	6,556,761.32
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020706	Surveying Services	4,500,000.00	500,000.00	2,500,000.00	2,500,000.00
3180211	KADUNA SOUTH	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	7,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	5,218,000.00	5,300,000.00	5,300,000.00	5,300,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180211	KADUNA SOUTH	70112	131001	03101	Overhead Cost	22020709	Audit Fees	8,500,000.00	3,500,000.00	3,500,000.00	3,500,000.00
3180211	KADUNA SOUTH	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	2,500,000.00	5,218,000.00	5,218,000.00	5,218,000.00
3180211	KADUNA SOUTH	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,000,000.00	4,500,000.00	4,500,000.00	4,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	4,200,000.00	4,000,000.00	11,000,000.00	11,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	12,500,000.00	6,660,000.00	6,660,000.00	6,660,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	6,500,000.00	8,493,441.51	8,493,441.51	8,493,441.51
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	22,500,000.00	37,163,725.49	47,163,725.49	47,163,725.49
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	8,500,000.00	20,000,000.00	8,000,000.00	8,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	5,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	4,500,000.00	8,620,081.13	5,620,081.13	5,620,081.13
3180211	KADUNA SOUTH	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	2,810,040.58	6,810,040.58	6,810,040.58
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	9,050,000.00	15,441,379.30	15,441,379.30	15,441,379.30
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	20,895,064.22	20,895,064.22	20,895,064.22
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	8,500,000.00	13,500,000.00	13,500,000.00	13,500,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	6,000,000.00	10,816,785.80	5,816,785.80	5,816,785.80
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	27,500,000.00	35,720,486.81	35,720,486.81	35,720,486.81
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021027	Traditional Gifts	6,500,000.00	5,493,441.51	10,493,441.51	10,493,441.51
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	7,500,000.00	10,000,000.00	7,000,000.00	7,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	3,500,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	3,000,000.00	3,000,000.00	5,000,000.00	5,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,000,000.00	2,000,000.00	7,000,000.00	7,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	16,000,000.00	250,000,000.00	55,000,000.00	55,000,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22021044	Health Information Management System	7,000,000.00	10,000,000.00	4,000,000.00	4,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	32,500,000.00	18,500,000.00	25,500,000.00	25,500,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
3180211	KADUNA SOUTH	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180308	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	5,000,000.00	7,000,000.00	11,000,000.00	11,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	6,000,000.00	5,488,826.47	8,488,826.47	8,488,826.47
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22040109	Grant to Communities/NGOs	9,500,000.00	20,000,000.00	15,000,000.00	15,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	41,019,009.76	49,644,250.02	49,644,250.02	49,644,250.02
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22040119	Recurrent Grants to Other Org. & Agencies		3,000,000.00	13,000,000.00	13,000,000.00
3180211	KADUNA SOUTH	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	7,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180211	KADUNA SOUTH	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180211	KADUNA SOUTH	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	58,707,369.84	58,707,369.84	58,707,369.84
<b>3180211</b>	<b>KADUNA SOUTH</b>				<b>Overhead Cost Total</b>			<b>769,777,402.19</b>	<b>1,106,680,189.24</b>	<b>942,785,518.25</b>	<b>1,989,439,313.60</b>
<b>3180211</b>	<b>KADUNA SOUTH</b>				<b>Recurrent Total</b>			<b>3,459,563,381.47</b>	<b>4,093,709,788.13</b>	<b>4,484,930,014.10</b>	<b>6,250,118,508.76</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	228,096,164.00	351,021,978.20	393,824,176.02	433,206,593.63
3180312	KAGARKO	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	183,182,973.30	186,182,973.30	204,801,270.63	225,281,397.69
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21010101	Provisional Sum for Recruitment of PHC Staff (60%)	13,925,120.00	13,925,120.00	15,317,632.00	16,849,395.20
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	606,610,080.60	682,859,198.24	852,312,118.06	937,543,329.87
3180312	KAGARKO	70132	050103	03101	Personnel Cost	21010126	Provisional Sum for Recruitment of New Primary Teachers	31,943,350.00	41,943,350.00	46,137,685.00	50,751,453.50
3180312	KAGARKO	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	48,000,000.00	48,000,000.00	48,000,000.00	48,000,000.00
3180312	KAGARKO	71021	131001	03101	Personnel Cost	21030102	Pension	80,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
3180312	KAGARKO	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	44,347,524.00	34,000,000.00	34,000,000.00	34,000,000.00
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21030111	Retirement/death Gratuity	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
<b>3180312</b>	<b>KAGARKO</b>				<b>Personnel Cost Total</b>			<b>1,271,105,211.90</b>	<b>1,482,932,619.74</b>	<b>1,719,392,881.71</b>	<b>1,870,632,169.88</b>
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	10,694,106.19	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	35,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	15,000,000.00	15,500,000.00	15,500,000.00	15,500,000.00
3180312	KAGARKO	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	20,000,000.00	15,000,000.00	40,000,000.00	40,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	6,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020308	Field & Camping Materials Supplies	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,000,000.00	4,334,000.00	4,334,000.00	4,334,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020501	Local Training	15,000,000.00	25,000,000.00	35,000,000.00	35,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conf. & W/Shop	15,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020603	Residential Rent	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	72,500,000.00	200,000,000.00	200,000,000.00	200,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180312	KAGARKO	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020619	COVID-19 Intervention	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70721	040301	03101	Overhead Cost	22020620	Health Care Financing	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	25,000,000.00	25,000,000.00	50,000,000.00	50,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLWDs	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70721	040301	03101	Overhead Cost	22020633	Public Health Emergencies	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	7,000,000.00	10,000,000.00	13,000,000.00	13,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	20,000,000.00	10,400,000.00	20,400,000.00	20,400,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180312	KAGARKO	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	5,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	2,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,160,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	5,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	20,000,000.00	25,000,000.00	45,000,000.00	45,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	3,000,000.00	3,630,000.00	3,630,000.00	3,630,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	9,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	19,000,000.00	19,000,000.00	19,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	18,000,000.00	18,000,000.00	21,000,000.00	21,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	10,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	10,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	6,000,000.00	6,000,000.00	9,000,000.00	9,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	20,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	21,000,000.00	25,000,000.00	25,000,000.00
3180312	KAGARKO	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	44,000,000.00	15,000,000.00	44,000,000.00	44,000,000.00
3180312	KAGARKO	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	2,400,000.00	8,500,000.00	8,500,000.00	8,500,000.00
3180312	KAGARKO	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	8,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22060403	Settlement of Outstanding Recurrent Liabilities	7,000,000.00	-	-	-
3180312	KAGARKO	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	19,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
<b>3180312</b>	<b>KAGARKO</b>				<b>Overhead Cost Total</b>			<b>661,254,106.19</b>	<b>831,864,000.00</b>	<b>973,864,000.00</b>	<b>973,864,000.00</b>
<b>3180312</b>	<b>KAGARKO</b>				<b>Recurrent Total</b>			<b>1,932,359,318.09</b>	<b>2,314,796,619.74</b>	<b>2,693,256,881.71</b>	<b>2,844,496,169.88</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180204	KAJURU	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	301,258,668.88	301,000,000.00	361,258,668.88	341,258,668.88
3180204	KAJURU	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	291,412,178.55	260,000,000.00	285,709,385.87	285,709,385.87
3180204	KAJURU	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	775,816,748.46	780,000,000.00	1,035,816,748.46	1,035,816,748.46
3180204	KAJURU	70131	131001	03101	Personnel Cost	21020151	Provisional Sum for Recruitment of PHC Staff (60%)	23,925,120.00	20,000,000.00	-	-
3180204	KAJURU	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	94,224,000.00	20,224,000.00	114,224,000.00	114,224,000.00
3180204	KAJURU	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	44,347,524.00	20,367,524.00	5,000,000.00	5,000,000.00
3180204	KAJURU	70131	131001	03101	Personnel Cost	21030111	Retirement/death Gratuity	7,000,000.00	20,000,000.00	8,050,000.00	8,050,000.00
3180204	KAJURU	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
<b>3180204</b>	<b>KAJURU</b>				<b>Personnel Cost Total</b>			<b>1,557,984,239.89</b>	<b>1,451,591,524.00</b>	<b>1,840,058,803.21</b>	<b>1,820,058,803.21</b>
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling ( Others)	9,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	9,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020116	Duty Tour Allowance-Political	-	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	2,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	4,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	2,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	18,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020504	Local Training/ Seminars, Conf. & W/Shop	16,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	82,156,000.00	125,000,000.00	98,000,000.00	98,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180204	KAJURU	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020612	External Examination Fees (Charges)	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180204	KAJURU	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	11,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	10,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180204	KAJURU	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	4,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	6,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	2,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	4,320,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,304,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	1,304,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	10,000,000.00	10,000,000.00	14,000,000.00	14,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	20,000,000.00	14,000,000.00	14,000,000.00	14,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	8,000,000.00	10,000,000.00	24,000,000.00	24,000,000.00
3180204	KAJURU	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	12,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,000,000.00	5,000,000.00	6,000,000.00	6,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	10,000,000.00	8,000,000.00	16,000,000.00	16,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	1,000,000.00	300,000.00	300,000.00	300,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021040	Whole Schools Evaluation Expenses	-	3,000,000.00	6,000,000.00	6,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180204	KAJURU	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	44,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	31,290,629.55	31,700,000.00	16,700,000.00	16,700,000.00
<b>3180204</b>	<b>KAJURU</b>				<b>Overhead Cost Total</b>			<b>466,374,629.55</b>	<b>456,000,000.00</b>	<b>420,300,000.00</b>	<b>420,300,000.00</b>
<b>3180204</b>	<b>KAJURU</b>				<b>Recurrent Total</b>			<b>2,024,358,869.44</b>	<b>1,907,591,524.00</b>	<b>2,260,358,803.21</b>	<b>2,240,358,803.21</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180313	KAURA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	352,179,676.21	342,749,327.13		
3180313	KAURA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	115,157,238.67	101,679,877.32		
3180313	KAURA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	826,429,034.24	849,110,254.88		
3180313	KAURA	70131	131001	03101	Personnel Cost	21020202	Government Contribution to LG Staff Pension	150,000,000.00	150,000,000.00		
3180313	KAURA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	60,000,000.00	60,000,000.00		
3180313	KAURA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	50,000,000.00	-		
3180313	KAURA	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	20,000,000.00	20,000,000.00		
3180313	KAURA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00		
<b>3180313</b>	<b>KAURA</b>				<b>Personnel Cost Total</b>			<b>1,583,765,949.12</b>	<b>1,533,539,459.33</b>	<b>-</b>	<b>-</b>
3180313	KAURA	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	48,116,734.41	35,000,000.00	45,000,000.00	45,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020103	International Transport and Traveling(Training)	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	22,228,955.79	22,228,955.79	32,228,955.79	32,228,955.79
3180313	KAURA	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	28,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00
3180313	KAURA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	5,614,400.00	5,614,400.00	5,614,400.00	5,614,400.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	2,228,600.00	15,228,600.00	15,228,600.00	15,228,600.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	11,596,072.54	29,000,000.00	29,000,000.00	29,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	3,590,200.00	3,590,200.00	3,590,200.00	3,590,200.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020308	Field & Camping Materials Supplies	3,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020309	Uniforms & other Clothing	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180313	KAURA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	7,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	5,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	500,000.00	500,000.00	500,000.00	500,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	1,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	3,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	1,300,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020419	Upkeep of Residential Quarters / Cleaninig Service	1,300,000.00	-	-	-
3180313	KAURA	70133	131001	03101	Overhead Cost	22020422	Minor Maintenance of Borehole	2,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020501	Local Training	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70361	021001	03101	Overhead Cost	22020601	Security Services	90,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
3180313	KAURA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	194,000,000.00	157,000,000.00	157,000,000.00	157,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180313	KAURA	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	13,000,000.00	28,000,000.00	28,000,000.00	28,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	4,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	6,800,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3180313	KAURA	70112	131001	03101	Overhead Cost	22020709	Audit Fees	1,000,000.00	-	-	-
3180313	KAURA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	2,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180313	KAURA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	900,000.00	809,077.28	809,077.28	809,077.28
3180313	KAURA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180313	KAURA	70721	040301	03101	Overhead Cost	22020905	National Health Insurance Scheme Contribution	4,149,235.17	-	-	-

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180313	KAURA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	7,282,000.00	7,282,000.00	7,282,000.00	7,282,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	10,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	4,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	10,300,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180313	KAURA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,750,000.00	2,750,000.00	2,750,000.00	2,750,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	18,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	1,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021025	Compensations	10,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	10,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	10,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021069	Financial Assistance	2,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	5,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	3,600,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180313	KAURA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	1,000,000.00	-	-	-
3180313	KAURA	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	97,854,625.52	-	-	-
3180313	KAURA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	20,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22080104	Social Investment Programme	3,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180313	KAURA	70133	131001	03101	Overhead Cost	22021070	Trade Fair Exhibition & Shows	7,000,000.00	5,000,000.00	5,000,000.00	-
<b>3180313</b>	<b>KAURA</b>				<b>Overhead Cost Total</b>			<b>770,110,823.43</b>	<b>685,003,233.07</b>	<b>705,003,233.07</b>	<b>700,003,233.07</b>
<b>3180313</b>	<b>KAURA</b>				<b>Recurrent Total</b>			<b>2,353,876,772.55</b>	<b>2,218,542,692.40</b>	<b>705,003,233.07</b>	<b>700,003,233.07</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180314	KAURU	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	357,671,126.83	456,489,381.94		
3180314	KAURU	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	173,551,461.46	134,733,568.20		
3180314	KAURU	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	880,790,646.79	1,603,243,692.93		
3180314	KAURU	70131	131001	03101	Personnel Cost	21020202	Housing/Rent Allowance	11,250,000.00	12,000,000.00		
3180314	KAURU	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	48,926,782.00	10,000,000.00		
3180314	KAURU	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00		
3180314	KAURU	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Remuneration Package	46,070,000.50	48,000,000.00		
3180314	KAURU	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	160,444,970.83	203,310,561.50		
3180314	KAURU	71021	131001	03101	Personnel Cost	21020202	Pension	-	42,000,000.00		
3180314	KAURU	71021	131001	03101	Personnel Cost	21030101	Gratuity	-	33,476,089.58		
<b>3180314</b>	<b>KAURU</b>				<b>Personnel Cost Total</b>			<b>1,688,704,988.42</b>	<b>2,553,253,294.15</b>	<b>-</b>	<b>-</b>
3180314	KAURU	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling ( Others)	5,500,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	30,800,000.00	40,000,000.00	40,000,000.00	40,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	29,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180314	KAURU	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	25,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	19,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180314	KAURU	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	130,624,000.00	200,000,000.00	200,000,000.00	200,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	7,000,000.00	-	-	-
3180314	KAURU	70133	131001	03101	Overhead Cost	22020616	Knowledge Based Enhancement	4,003,214.20	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020623	Routine Immunization and System Strengthening	4,200,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180315	KAURU	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLwDs	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	5,000,000.00	7,956,115.59	7,956,115.59	7,956,115.59
3180314	KAURU	70112	131001	03101	Overhead Cost	22020709	Audit Fees	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	5,400,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	3,760,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	1,800,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020904	Other CRF Bank Charges	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180314	KAURU	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	12,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	7,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	3,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
3180314	KAURU	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	12,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021018	Gender	5,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021035	Local Techology Support	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection	7,000,000.00	-	-	-
3180314	KAURU	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021051	Public Private Partnership (PPP) Programme	20,000,000.00	-	-	-
3180314	KAURU	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	3,000,000.00	-	-	-
3180314	KAURU	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180314	KAURU	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	45,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
<b>3180314</b>	<b>KAURU</b>				<b>Overhead Cost Total</b>			<b>671,087,214.20</b>	<b>754,956,115.59</b>	<b>754,956,115.59</b>	<b>754,956,115.59</b>
<b>3180314</b>	<b>KAURU</b>				<b>Recurrent Total</b>			<b>2,359,792,202.62</b>	<b>3,308,209,409.74</b>	<b>754,956,115.59</b>	<b>754,956,115.59</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180115	KUBAU	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	285,196,308.96	296,467,440.29		
3180115	KUBAU	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	185,966,945.36	196,471,701.90		
3180115	KUBAU	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	904,956,901.08	956,766,314.04		
3180115	KUBAU	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	11,000,000.00	22,000,000.00	33,000,000.00
3180115	KUBAU	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	180,878,260.76	198,966,086.84	397,932,173.67	596,898,260.51
3180115	KUBAU	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	46,627,752.00	51,290,527.20	56,681,054.40	62,071,581.60
<b>3180115</b>	<b>KUBAU</b>				<b>Personnel Cost Total</b>			<b>1,613,626,168.16</b>	<b>1,710,962,070.27</b>	<b>476,613,228.07</b>	<b>691,969,842.11</b>
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	17,500,000.00	20,125,000.00	40,250,000.00	60,375,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	20,000,000.00	23,000,000.00	46,000,000.00	69,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	10,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	9,300,000.00	10,695,000.00	21,390,000.00	32,085,000.00
3180115	KUBAU	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	600,000.00	690,000.00	1,380,000.00	2,070,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,600,000.00	2,990,000.00	5,980,000.00	8,970,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	3,800,000.00	4,370,000.00	8,740,000.00	13,110,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	7,650,325.00	11,000,000.00	22,000,000.00	33,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	6,200,000.00	11,000,000.00	22,000,000.00	33,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	3,500,345.00	4,025,000.00	8,050,000.00	12,075,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools	6,000,000.00	6,900,000.00	13,800,000.00	20,700,000.00
3180115	KUBAU	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,450,123.00	9,718,000.00	19,436,000.00	29,154,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,050,567.00	2,358,000.00	4,716,000.00	7,074,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	2,456,321.00	2,825,000.00	5,650,000.00	8,475,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	-	2,000,000.00	4,000,000.00	6,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	2,156,000.00	2,479,000.00	4,958,000.00	7,437,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	3,423,000.00	3,936,000.00	7,872,000.00	11,808,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	3,300,000.00	3,795,000.00	7,590,000.00	11,385,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020501	Local Training	29,567,123.00	34,002,000.00	68,004,000.00	102,006,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	20,000,000.00	23,000,000.00	46,000,000.00	69,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020603	Residential Rent	3,400,000.00	3,910,000.00	7,820,000.00	11,730,000.00
3180115	KUBAU	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	150,556,200.00	200,000,000.00	200,000,000.00	200,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020605	Cleaning & Fumigation Services	3,670,000.00	4,221,000.00	8,442,000.00	12,663,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22020609	HIV Intervention Fund	3,400,000.00	3,910,000.00	7,820,000.00	11,730,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020616	Emergency Medical Services	-	2,500,000.00	5,000,000.00	7,500,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	10,000,000.00	11,500,000.00	23,000,000.00	34,500,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020619	COVID-19 Intervention	3,200,000.00	3,680,000.00	7,360,000.00	11,040,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22020620	Health Care Financing	-	2,500,000.00	5,000,000.00	7,500,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020621	Routine Immunization and System Strengthening	-	5,000,000.00	10,000,000.00	15,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	25,000,000.00	28,750,000.00	57,500,000.00	86,250,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLwDs	4,300,126.00	4,945,000.00	9,890,000.00	14,835,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22020633	Public Health Emergencies	12,000,000.00	23,000,000.00	46,000,000.00	69,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020635	Local Medical Treatment & Expenses	2,500,000.00	2,875,000.00	5,750,000.00	8,625,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	4,003,214.20	4,604,000.00	9,208,000.00	13,812,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	5,756,000.00	6,619,000.00	13,238,000.00	19,857,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	9,240,000.00	10,626,000.00	21,252,000.00	31,878,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020703	Legal Services	2,340,000.00	2,691,000.00	5,382,000.00	8,073,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020706	Surveying Services	-	1,500,000.00	3,000,000.00	4,500,000.00
3180115	KUBAU	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	3,400,000.00	3,910,000.00	7,820,000.00	11,730,000.00
3180115	KUBAU	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	1,850,000.00	2,128,000.00	4,256,000.00	6,384,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	1,850,000.00	4,000,000.00	8,000,000.00	12,000,000.00
3180115	KUBAU	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	5,545,234.00	6,377,000.00	12,754,000.00	19,131,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	-	5,000,000.00	10,000,000.00	15,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,880,000.00	3,312,000.00	6,624,000.00	9,936,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	2,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	26,000,000.00	66,300,000.00	132,600,000.00	198,900,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	3,470,000.00	3,991,000.00	7,982,000.00	11,973,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	2,500,000.00	2,875,000.00	5,750,000.00	8,625,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	2,500,000.00	6,000,000.00	12,000,000.00	18,000,000.00
3180115	KUBAU	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	21,850,000.00	43,700,000.00	65,550,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	6,000,000.00	12,000,000.00	18,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,500,000.00	12,075,000.00	24,150,000.00	36,225,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	12,000,000.00	13,800,000.00	27,600,000.00	41,400,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	9,000,000.00	13,350,000.00	26,700,000.00	40,050,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	7,340,000.00	8,441,000.00	16,882,000.00	25,323,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	14,550,432.00	16,733,000.00	33,466,000.00	50,199,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	4,800,000.00	5,520,000.00	11,040,000.00	16,560,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	8,150,000.00	9,373,000.00	18,746,000.00	28,119,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition and Show	3,000,000.00	3,450,000.00	6,900,000.00	10,350,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	-	3,000,000.00	6,000,000.00	9,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Programme	7,000,000.00	8,050,000.00	16,100,000.00	24,150,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	20,000,000.00	23,000,000.00	46,000,000.00	69,000,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	28,750,000.00	57,500,000.00	86,250,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	2,600,440.00	2,991,000.00	5,982,000.00	8,973,000.00
3180115	KUBAU	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	4,600,000.00	5,290,000.00	10,580,000.00	15,870,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	16,000,000.00	18,400,000.00	36,800,000.00	55,200,000.00
3180115	KUBAU	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	40,000,000.00	46,000,000.00	92,000,000.00	138,000,000.00
3180115	KUBAU	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	4,500,000.00	5,175,000.00	10,350,000.00	15,525,000.00
3180115	KUBAU	70731	040103	03101	Overhead Cost	22040137	Overhead Cost Payment to Hospitals	8,840,000.00	10,166,000.00	20,332,000.00	30,498,000.00
3180204	KAJURU	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	46,000,000.00	92,000,000.00	138,000,000.00
<b>3180115</b>	<b>KUBAU</b>				<b>Overhead Cost Total</b>			<b>709,295,450.20</b>	<b>937,046,000.00</b>	<b>1,674,092,000.00</b>	<b>2,411,138,000.00</b>
<b>3180115</b>	<b>KUBAU</b>				<b>Recurrent Total</b>			<b>2,322,921,618.36</b>	<b>2,648,008,070.27</b>	<b>2,150,705,228.07</b>	<b>3,103,107,842.11</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180116	KUDAN	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	221,110,559.00	278,491,451.59	366,832,338.40	466,832,338.40
3180116	KUDAN	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	100,299,948.17	97,318,493.18	201,759,967.20	301,759,967.20
3180116	KUDAN	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	912,069,181.99	809,833,301.97	862,422,175.37	962,422,175.37
3180116	KUDAN	70131	131001	03101	Personnel Cost	21020202	Government Contribution to LG Staff Pension	35,416,962.72	35,416,962.72	50,416,962.72	50,416,962.72
3180116	KUDAN	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	46,050,855.04	46,583,037.28	83,437,735.14	83,437,735.14
3180116	KUDAN	70111	131001	03101	Personnel Cost	21030109	Severance Pay for Political office appointees	10,000,000.00	4,361,392.00	-	-
3180116	KUDAN	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	20,000,000.00	45,638,608.00	20,000,000.00	20,000,000.00
<b>3180116</b>	<b>KUDAN</b>				<b>Personnel Cost Total</b>			<b>1,344,947,506.92</b>	<b>1,317,643,246.74</b>	<b>1,584,869,178.83</b>	<b>1,884,869,178.83</b>
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	3,000,000.00	3,000,000.00	6,000,000.00	9,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	14,000,000.00	33,300,000.00	48,100,000.00	55,500,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020108	Local Transport and Travel-Civil Servants	50,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020109	Local Transport and Travelling (Training)-Passage	500,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	200,000.00	11,000,000.00	13,000,000.00	15,000,000.00
3180116	KUDAN	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	10,000,000.00	1,000,000.00	1,200,000.00	1,200,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	6,000,000.00	1,000,000.00	1,200,000.00	1,400,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	7,500,000.00	200,000.00	300,000.00	300,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	5,500,000.00	9,000,000.00	11,250,000.00	13,500,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	-	9,000,000.00	11,250,000.00	13,500,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	1,500,000.00	10,500,000.00	13,125,000.00	15,750,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	-	5,300,000.00	9,125,000.00	10,950,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020308	Field & Camping Materials Supplies	5,000,000.00	-	-	-
3180116	KUDAN	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	4,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	1,000,000.00	4,900,000.00	1,800,000.00	2,100,000.00
3180116	KUDAN	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,500,000.00	20,000,000.00	700,000.00	800,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	5,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	11,500,000.00	5,500,000.00	6,875,000.00	11,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	4,000,000.00	3,000,000.00	4,000,000.00	5,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	2,500,000.00	2,000,000.00	1,200,000.00	1,600,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020415	Upkeep of Govt. House/Cleaning Services	25,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	34,000,000.00	3,000,000.00	3,500,000.00	3,750,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020501	Local Training	25,000,000.00	26,500,000.00	6,600,000.00	7,700,000.00
3180116	KUDAN	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	123,000,000.00	90,000,000.00	148,400,000.00	159,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	4,500,000.00	2,000,000.00	2,500,000.00	3,000,000.00
3180116	KUDAN	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	2,500,000.00	3,000,000.00	3,500,000.00	3,750,000.00
3180116	KUDAN	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	10,000,000.00	30,500,000.01	19,375,000.00	23,250,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020623	Routine Immunization and System Strengthening	12,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020626	Governance Performance Intervention Programme	5,000,000.00	16,000,000.00	30,000,000.00	40,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	2,500,000.00	25,000,000.00	25,000,000.00	30,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	3,800,000.00	3,000,000.00	3,500,000.00	4,000,000.00
3180116	KUDAN	70912	050402	03101	Overhead Cost	22020633	Teaching Practise	1,000,000.00	4,000,000.00	4,800,000.00	4,800,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	800,000.00	16,000,000.00	22,500,000.00	28,750,000.00
3180116	KUDAN	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	2,150,000.00	16,300,000.00	26,510,000.00	29,720,000.00
3180116	KUDAN	70112	131001	03101	Overhead Cost	22020709	Audit Fees	2,500,000.52	3,000,000.00	2,500,000.00	2,500,000.00
3180116	KUDAN	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	18,000,000.00	4,500,000.00	5,250,000.00	4,875,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	2,500,000.00	3,000,000.00	4,000,000.00	5,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180116	KUDAN	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	10,000,000.00	3,200,000.00	4,400,000.00	5,600,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	2,500,000.00	999,999.24	1,999,998.48	1,999,998.48
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	19,000,000.00	2,150,000.00	2,150,000.00	2,580,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020908	Cost of Borrowing	2,500,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	15,000,000.00	25,000,000.00	34,900,000.00	39,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	15,000,000.00	12,500,000.00	2,750,000.00	3,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	3,500,000.00	5,830,000.00	12,000,000.00	12,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021005	Service School Fees Payment	6,500,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	9,500,000.00	3,500,000.00	4,375,000.00	5,250,000.00
3180116	KUDAN	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	2,000,000.00	11,500,000.00	14,375,000.00	17,250,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021011	Recruitment and Appointment (Service Wide)	18,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	4,000,000.00	2,000,000.00	3,000,000.00	4,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	-	13,500,000.00	20,250,000.00	27,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	-	10,000,000.00	3,750,000.00	5,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	11,000,000.00	36,500,000.00	5,000,000.00	6,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	10,980,000.00	233,500,000.00	6,000,000.00	6,500,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	-	14,500,000.00	16,000,000.00	17,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	3,000,000.00	2,185,488.76	4,370,977.52	6,556,466.28
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	2,500,000.00	25,000,000.00	22,500,000.00	30,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021035	Local Techology Support	10,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	36,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021042	Female Education Expenses	1,000,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	4,500,000.00	-	-	-
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021055	Ad-Hoc Staff Expenses	3,500,000.00	10,000,000.00	10,000,000.00	12,000,000.00
3180116	KUDAN	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	-	11,000,000.00	12,000,000.00	12,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	-	3,000,000.00	2,500,000.00	3,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	-	5,000,000.00	6,250,000.00	7,500,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	-	110,000,000.00	11,000,000.00	12,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	-	4,000,000.00	5,000,000.00	6,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms)	-	36,000,000.00	39,000,000.00	39,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22060201	Domestic Loans and Interest Repayment	15,000,000.00	37,000,000.75	107,830,000.76	107,830,000.76
3180116	KUDAN	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	45,000,000.00	38,000,000.00	56,000,000.00	64,000,000.00
3180116	KUDAN	70133	131001	03101	Overhead Cost	22020609	Control of Animal Diseases	-	3,000,000.00	-	-
<b>3180116</b>	<b>KUDAN</b>				<b>Overhead Cost Total</b>			<b>607,980,000.52</b>	<b>1,023,365,488.76</b>	<b>844,460,976.76</b>	<b>958,761,465.52</b>
<b>3180116</b>	<b>KUDAN</b>				<b>Recurrent Total</b>			<b>1,952,927,507.44</b>	<b>2,341,008,735.50</b>	<b>2,429,330,155.59</b>	<b>2,843,630,644.35</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180117	LERE	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	355,696,523.00	394,481,350.00	414,205,417.50	434,915,688.38
3180117	LERE	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	167,393,134.00	175,762,791.00	184,550,930.55	193,778,477.08
3180117	LERE	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	937,515,659.00	1,372,892,282.00	1,441,536,896.10	1,513,613,740.91
3180117	LERE	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	200,000,000.00	200,000,000.00	210,000,000.00	220,500,000.00
3180117	LERE	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	46,627,752.00	20,000,000.00		
<b>3180117</b>	<b>LERE</b>				<b>Personnel Cost Total</b>			<b>1,707,233,068.00</b>	<b>2,163,136,423.00</b>	<b>2,250,293,244.15</b>	<b>2,362,807,906.36</b>
3180117	LERE	70131	131001	03101	Overhead Cost	21020145	Legislative Allowance	32,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	20,000,000.00	32,000,000.00	32,000,000.00	32,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	2,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180117	LERE	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,500,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	8,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	8,067,500.00	8,000,000.00	8,000,000.00	8,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	5,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	43,240,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	3,028,005.00	53,240,000.00	53,240,000.00	53,240,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	2,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	19,456,500.00	2,000,000.00	2,000,000.00	2,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	25,047,079.00	14,456,500.00	14,456,500.00	14,456,500.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020501	Local Training	52,400,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	130,000,000.00	25,047,079.00	25,047,079.00	25,047,079.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020504	Local Training( Seminars, Conf. & W/Shop	10,000,000.00	22,400,000.00	22,400,000.00	22,400,000.00
3180117	LERE	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	7,000,000.00	200,000,000.00	200,000,000.00	200,000,000.00
3180117	LERE	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	50,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	3,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLwDs	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	13,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	12,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180117	LERE	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	2,200,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180117	LERE	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	4,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	45,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	15,000,000.00	47,000,000.00	47,000,000.00	47,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	800,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	21,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
3180117	LERE	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	10,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	6,407,000.00	21,000,000.00	21,000,000.00	21,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	14,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180117	LERE	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	20,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	4,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	-	6,407,000.00	6,407,000.00	6,407,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	7,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021034	Trade Fair Exhibition and Show	25,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Activities	13,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	3,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	50,000,000.00	100,000,000.00	20,000,000.00	20,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	32,000,000.00	10,000,000.00	-	-
3180117	LERE	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	6,600,000.00	13,000,000.00	13,000,000.00	13,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	6,600,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms)		37,000,000.00	17,000,000.00	17,000,000.00
3180117	LERE	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools		46,600,000.00	6,600,000.00	6,600,000.00
3180117	LERE	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs		40,000,000.00	10,000,000.00	10,000,000.00
3180117	LERE	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote		39,712,748.90	39,712,748.90	39,712,748.90
<b>3180117</b>	<b>LERE</b>				<b>Overhead Cost Total</b>			<b>819,346,084.00</b>	<b>1,068,563,327.90</b>	<b>848,563,327.90</b>	<b>848,563,327.90</b>
<b>3180117</b>	<b>LERE</b>				<b>Recurrent Total</b>			<b>2,526,579,152.00</b>	<b>3,231,699,750.90</b>	<b>3,098,856,572.05</b>	<b>3,211,371,234.26</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	242,600,000.00	321,000,000.00	317,730,000.00	333,616,500.00
3180118	MAKARFI	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	145,000,000.00	170,000,000.00	173,250,000.00	181,912,500.00
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21010101	Provisional Sum for Recruitment of PHC Staff (60%)	14,000,000.00	9,000,000.00	50,400,000.00	52,920,000.00
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	628,000,000.00	800,000,000.00	869,400,000.00	912,870,000.00
3180118	MAKARFI	70131	050103	03101	Personnel Cost	21010126	Provisional Sum For Recruitment Of Primary Teachers	14,000,000.01	9,000,000.01	14,700,000.01	15,435,000.01
3180118	MAKARFI	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	15,000,000.00	18,000,000.00
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	70,000,000.00	70,000,000.00	104,166,666.66	108,333,333.33
3180118	MAKARFI	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	64,000,000.00	30,000,000.00	-	-
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21030111	Retirement/death Gratuity	30,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00
3180118	MAKARFI	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renueration Package	38,000,000.00	42,000,000.00	57,000,000.00	57,000,000.00
<b>3180118</b>	<b>MAKARFI</b>				<b>Personnel Cost Total</b>			<b>1,255,600,000.00</b>	<b>1,491,000,000.01</b>	<b>1,641,646,666.67</b>	<b>1,720,087,333.33</b>
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	40,000,000.00	39,500,000.00	79,000,000.00	79,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	21,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
3180118	MAKARFI	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,500,000.00	10,000,000.00	1,500,000.00	1,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	12,000,000.00	14,000,000.00	14,000,000.00	14,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	2,000,000.00	2,000,000.00	3,000,000.00	3,600,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	4,500,000.00	7,500,000.00	10,500,000.00	13,500,000.00
3180118	MAKARFI	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,500,000.00	10,000,000.00	6,750,000.00	9,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	5,500,000.00	5,500,000.00	8,250,000.00	11,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,300,000.00	5,000,000.00	1,950,000.00	2,600,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	16,200,000.00	35,000,000.00	19,200,000.00	19,200,000.00
3180118	MAKARFI	70511	091001	03101	Overhead Cost	22020414	Maint. Of dumpsites & Evacuation of cacasas	1,500,000.00	1,500,000.00	1,637,500.00	1,775,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	8,000,000.00	8,000,000.00	1,333,333.33	2,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020501	Local Training	3,000,000.00	3,000,000.00	6,000,000.00	9,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020504	Local Training/ Seminars, Conf. & W/Shop	40,000,000.00	42,000,000.00	42,000,000.00	42,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020603	Residential Rent	3,000,000.00	15,000,000.00	4,500,000.00	5,400,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	13,000,000.00	15,000,000.00	15,625,000.00	16,000,000.00
3180118	MAKARFI	70361	021001	03101	Overhead Cost	22020606	Security Vote (Preventive & Supportive Measure)	120,000,000.00	130,000,000.00	142,750,000.00	150,400,000.00
3180118	MAKARFI	70721	040301	03101	Overhead Cost	22020610	HIV Intervention Fund	2,300,000.00	2,300,000.00	3,450,000.00	4,140,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020617	Emergency Medical Services	2,500,000.00	2,500,000.00	2,604,166.66	2,687,500.00
3180118	MAKARFI	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	17,900,000.00	17,900,000.00	17,900,000.00	17,900,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	5,000,000.00	5,000,000.00	5,833,333.33	6,333,333.33
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	27,000,000.00	25,178,571.43	25,628,571.43
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLwDs	7,000,000.00	7,000,000.00	7,291,666.67	7,466,666.66
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	5,000,000.00	5,000,000.00	6,000,000.00	6,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	4,000,000.00	4,000,000.00	6,000,000.00	8,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	8,000,000.00	8,000,000.00	10,400,000.00	10,880,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020703	Legal Services	2,000,000.00	2,000,000.00	3,000,000.00	3,600,000.00
3180118	MAKARFI	70112	131001	03101	Overhead Cost	22020709	Audit Fees	1,500,000.00	1,500,000.00	1,875,000.00	2,100,000.00
3180118	MAKARFI	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	1,500,000.00	1,500,000.00	1,800,000.00	1,950,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	2,000,000.00	2,000,000.00	-	-
3180118	MAKARFI	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,400,000.00	2,400,000.00	2,440,000.00	2,460,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	9,000,000.00	9,000,000.00	13,500,000.00	16,200,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	5,000,000.00	5,000,000.00	21,041,666.65	21,166,666.65
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	30,000,000.00	30,000,000.00	31,480,000.00	32,368,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	9,000,000.00	9,000,000.00	9,090,000.00	9,144,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	2,000,000.00	5,000,000.00	7,500,000.00	9,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	5,000,000.00	10,000,000.00	12,000,000.00	13,000,000.00
3180118	MAKARFI	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	20,500,000.00	20,000,000.00	3,500,000.00	3,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	10,436,906.43	12,436,906.42	15,655,359.65	18,786,431.57
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	15,000,000.00	25,000,000.00	21,750,000.00	25,800,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	13,000,000.00	13,000,000.01	15,166,666.68	16,466,666.68
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	4,000,000.00	4,000,000.00	4,400,000.00	4,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	19,500,000.00	19,500,000.00	21,450,000.00	22,620,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	4,000,000.00	4,000,000.00	5,999,999.99	7,199,999.99
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	25,000,000.00	25,000,000.00	37,500,000.00	45,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	25,000,000.00	12,500,000.00	12,500,000.00
3180118	MAKARFI	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	12,000,000.00	12,000,000.00	12,750,000.00	13,200,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	25,000,000.00	25,000,000.00	62,500,000.00	70,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms)	56,000,000.00	56,000,000.00	58,333,333.33	59,733,333.33
3180118	MAKARFI	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	6,000,000.00	6,000,000.00	6,250,000.00	6,400,000.00
3180118	MAKARFI	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	15,000,000.00	15,000,000.00	15,625,000.00	16,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22060201	Domestic Loans and Interest Repayment	21,000,000.00	21,000,000.00	36,000,000.00	36,000,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22060403	Settlement of Outstanding Recurrent Liabilities	2,000,000.00	2,000,000.00	2,083,333.33	2,133,333.33
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	8,000,000.00	8,000,000.00	12,000,000.00	14,400,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	27,500,000.00	27,500,000.00	11,250,000.00	13,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	60,000,000.00	55,000,000.00	66,000,000.00	71,500,000.00
3180118	MAKARFI	70133	131001	03101	Overhead Cost	22021033	Trade fair Exhibition & Shows	9,000,000.00	9,000,000.00	4,500,000.00	5,400,000.00
<b>3180118</b>	<b>MAKARFI</b>				<b>Overhead Cost Total</b>			<b>856,536,906.41</b>	<b>941,036,906.41</b>	<b>1,026,293,931.06</b>	<b>1,101,539,502.99</b>
<b>3180118</b>	<b>MAKARFI</b>				<b>Recurrent Total</b>			<b>2,112,136,906.41</b>	<b>2,432,036,906.42</b>	<b>2,667,940,597.73</b>	<b>2,821,626,836.32</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180119	SABON GARI	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	289,444,089.89	279,465,679.51	326,118,124.99	348,294,157.49
3180119	SABON GARI	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	210,100,200.99	220,578,990.00	272,880,520.11	291,436,395.48
3180119	SABON GARI	70131	131001	03101	Personnel Cost	21010101	Provisional Sum for Recruitment of PHC Staff (60%)	25,000,000.00	25,000,000.00	27,225,000.00	29,076,300.00
3180119	SABON GARI	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,000,700,590.33	900,723,899.82	1,253,138,326.90	1,338,351,733.13
3180119	SABON GARI	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	70,000,000.00	70,000,000.00	76,230,000.00	81,413,640.00
3180119	SABON GARI	71021	131001	03101	Personnel Cost	21030102	Pension	200,000,000.00	200,000,000.00	217,800,000.00	232,610,400.00
3180119	SABON GARI	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	30,000,000.00	30,000,000.00	32,670,000.00	34,891,560.00
3180119	SABON GARI	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	66,627,752.00	20,000,000.00	21,780,000.00	23,261,040.00
3180119	SABON GARI	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	30,000,000.00	30,000,000.00	25,000,000.00	19,000,000.00
3180119	SABON GARI	71021	131001	03101	Personnel Cost	21030101	Gratuity	-	40,000,000.00	43,560,000.00	46,522,080.00
<b>3180119</b>	<b>SABON GARI</b>				<b>Personnel Cost Total</b>			<b>1,921,872,633.21</b>	<b>1,815,768,569.33</b>	<b>2,296,401,972.00</b>	<b>2,444,857,306.10</b>
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	25,000,000.00	25,000,000.00	35,000,000.00	45,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	16,000,000.00	16,000,000.00	26,000,000.00	36,000,000.00
3180119	SABON GARI	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	3,072,127.80	4,000,000.00	5,000,000.00	5,500,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	2,000,000.00	4,000,000.00	5,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	6,000,000.00	6,000,000.00	10,000,000.00	15,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	30,000,000.00	39,000,000.00	42,000,000.00	51,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	8,500,000.00	8,500,000.00	10,000,000.00	12,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	8,000,000.00	8,000,000.00	9,500,000.00	11,500,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	20,000,000.00	20,000,000.00	40,000,000.00	45,000,000.00
3180119	SABON GARI	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,000,000.00	10,000,000.00	25,000,000.00	37,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	25,500,000.00	25,500,000.00	25,500,000.00	25,500,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	41,750,000.00	50,750,000.00	41,750,000.00	41,750,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conf. & W/Shop	10,000,000.00	10,000,000.00	11,960,000.00	11,960,000.00
3180119	SABON GARI	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	230,000,000.00	350,000,000.00	170,000,000.00	170,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020605	Cleaning & Fumigation Services	5,000,000.00	15,000,000.00	20,000,000.00	25,000,000.00
3180119	SABON GARI	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020623	Routine Immunization and System Strengthening	20,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLWDs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020636	Local Medical Treatment & Expenses	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	5,000,000.00	5,000,000.00	4,000,000.00	4,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	6,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	62,500,000.00	50,000,000.00	15,500,000.00	15,500,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020703	Legal Services	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180119	SABON GARI	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180119	SABON GARI	70112	131001	03101	Overhead Cost	22020709	Audit Fees	2,000,000.00	11,000,000.00	2,000,000.00	2,000,000.00
3180119	SABON GARI	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,160,000.00	2,160,000.00	2,160,000.00	2,160,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	30,000,000.00	35,000,000.00	30,000,000.00	30,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	12,000,000.00	15,000,000.00	12,000,000.00	12,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180119	SABON GARI	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,800,000.00	2,000,000.00	2,800,000.00	2,800,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	18,000,000.00	50,000,000.00	18,000,000.00	18,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	55,000,000.00	70,000,000.00	40,000,000.00	40,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	6,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	8,000,000.00	10,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021025	Compensations	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	15,300,000.00	20,000,000.00	13,300,000.00	13,300,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	4,000,000.00	5,000,000.00	4,000,000.00	4,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	8,000,000.00	92,000,000.00	12,000,000.00	12,000,000.00
3180119	SABON GARI	70721	040301	03101	Overhead Cost	22021045	Human Resources for Health	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	35,500,000.00	15,500,000.00	11,500,000.00	11,500,000.00
3180119	SABON GARI	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	10,000,000.00	10,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	7,000,000.00	17,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	55,000,000.00	55,000,000.00	75,000,000.00	95,000,000.00
3180119	SABON GARI	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	30,000,000.00	5,000,000.00	12,000,000.00	12,000,000.00
3180119	SABON GARI	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22080104	Social Investment Programme	15,000,000.00	15,000,000.00	25,000,000.00	25,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation Overhead Cost	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	60,700,000.00	200,000,000.00	7,000,000.00	7,000,000.00
3180119	SABON GARI	70133	131001	03101	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	-	5,000,000.00	94,700,000.00	94,700,000.00
<b>3180119</b>	<b>SABON GARI</b>				<b>Overhead Cost Total</b>			<b>1,142,782,127.80</b>	<b>1,545,410,000.00</b>	<b>1,135,670,000.00</b>	<b>1,217,170,000.00</b>
<b>3180119</b>	<b>SABON GARI</b>				<b>Recurrent Total</b>			<b>3,064,654,761.01</b>	<b>3,361,178,569.33</b>	<b>3,432,071,972.00</b>	<b>3,662,027,306.10</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180320	SANGA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	225,759,328.00	451,518,656.00	361,760,439.00	377,871,540.00
3180320	SANGA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	73,740,455.00	147,480,910.00	108,851,566.00	113,962,677.00
3180320	SANGA	70131	131001	03101	Personnel Cost	21020151	Provisional Sum for Recruitment of PHC Staff (60%)	31,819,433.00	-	33,920,544.00	35,031,655.00
3180320	SANGA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	530,431,179.00	795,646,769.00	770,541,280.00	781,651,390.00
3180320	SANGA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	80,912,361.00	97,094,833.00	90,924,720.00	92,940,840.00
3180320	SANGA	71021	131001	03101	Personnel Cost	21030101	Gratuity		40,000,000.00		
3180320	SANGA	71021	131001	03101	Personnel Cost	21030102	Pension	110,211,000.00	92,253,200.00	120,322,000.00	122,433,000.00
3180320	SANGA	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	40,000,000.00	50,000,000.00	50,000,000.00	60,000,000.00
3180320	SANGA	70133	131001	03101	Personnel Cost	22060310	Group Life Insurance	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180320	SANGA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	46,627,752.00	56,627,752.00	70,000,000.00	75,000,000.00
<b>3180320</b>	<b>SANGA</b>				<b>Personnel Cost Total</b>			<b>1,149,501,508.00</b>	<b>1,740,622,120.00</b>	<b>1,616,320,549.00</b>	<b>1,668,891,102.00</b>
3180320	SANGA	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	11,800,000.00	12,980,000.00	23,600,000.00	35,400,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling (Others)	29,600,000.00	13,000,000.00	19,200,000.00	28,800,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	15,450,000.00	17,450,000.00	30,900,000.00	46,350,000.00
3180320	SANGA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,200,000.00	2,200,000.00	4,400,000.00	6,600,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	12,600,000.00	14,600,000.00	25,200,000.00	37,800,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	5,500,000.00	7,500,000.00	11,000,000.00	16,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	6,500,000.00	8,500,000.00	13,000,000.00	19,500,000.00
3180320	SANGA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	3,300,000.00	3,300,000.00	6,600,000.00	9,900,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020311	Food Stuff / Catering Materials Supplies	1,800,000.00	1,800,000.00	3,600,000.00	5,400,000.00
3180320	SANGA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,000,000.00	8,000,000.00	12,000,000.00	18,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	3,500,000.00	4,000,000.00	7,000,000.00	10,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	6,000,000.00	7,000,000.00	12,000,000.00	18,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	4,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020501	Local Training	41,500,000.00	41,500,000.00	83,000,000.00	124,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020504	Local Training (Seminars, Conf. & W/Shop	10,000,000.00	12,000,000.00	11,960,000.00	11,960,000.00
3180320	SANGA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	115,000,000.00	110,685,271.00	230,000,000.00	345,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	3,000,000.00	3,000,000.00	6,000,000.00	9,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020619	COVID-19 Intervention	2,000,000.00	-	4,000,000.00	6,000,000.00
3180320	SANGA	70721	040301	03101	Overhead Cost	22020620	Community Health Outreaches	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	25,000,000.00	25,000,000.00	50,000,000.00	75,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	4,500,000.00	5,000,000.00	9,000,000.00	13,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	2,800,000.00	2,800,000.00	5,600,000.00	8,400,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	15,000,000.00	15,000,000.00	30,000,000.00	45,000,000.00
3180320	SANGA	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	22,000,000.00	10,000,000.00	44,000,000.00	66,000,000.00
3180320	SANGA	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	13,500,000.00	13,500,000.00	27,000,000.00	40,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	4,400,000.00	3,000,000.00	8,800,000.00	13,200,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,160,000.00	2,160,000.00	4,320,000.00	6,480,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	4,000,000.00	3,000,000.00	8,000,000.00	12,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021002	Honorarium, Sitting Allowance/Legislative Oversight & Over	20,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	2,800,000.00	3,000,000.00	5,600,000.00	8,400,000.00
3180320	SANGA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	21,000,000.00	16,000,000.00	24,000,000.00	36,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021013	Promotion Exam By LGSG	2,500,000.00	3,000,000.00	5,000,000.00	7,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	12,000,000.00	30,000,000.00	45,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	12,500,000.00	8,000,000.00	25,000,000.00	37,500,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180320	SANGA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	6,000,000.00	6,000,000.00	12,000,000.00	18,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	2,200,000.00	2,200,000.00	4,400,000.00	6,600,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	3,000,000.00	3,000,000.00	6,000,000.00	9,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021037	Monitoring and Evaluation (M&E)	7,700,000.00	7,000,000.00	7,700,000.00	7,700,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	7,350,000.00	7,000,000.00	14,700,000.00	22,050,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	20,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	25,000,000.00	20,000,000.00	-	-
3180320	SANGA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	8,500,000.00	8,500,000.00	17,000,000.00	25,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	20,000,000.00	10,000,000.00	-	-
3180320	SANGA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	9,500,000.00	9,500,000.00	19,000,000.00	28,500,000.00
3180320	SANGA	70731	040103	03101	Overhead Cost	22040137	Overhead Cost Payment to Hospitals	9,217,000.00	9,127,000.00	9,217,000.00	9,217,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22060403	Settlement of Outstanding Recurrent Liabilities	8,500,000.00	10,000,000.00	17,000,000.00	25,500,000.00
3180320	SANGA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	30,000,000.00	80,000,000.00	120,000,000.00
<b>3180320</b>	<b>SANGA</b>				<b>Overhead Cost Total</b>			<b>623,877,000.00</b>	<b>565,302,271.00</b>	<b>1,074,797,000.00</b>	<b>1,597,757,000.00</b>
<b>3180320</b>	<b>SANGA</b>				<b>Recurrent Total</b>			<b>1,773,378,508.00</b>	<b>2,305,924,391.00</b>	<b>2,691,117,549.00</b>	<b>3,266,648,102.00</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180121	SOBA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	282,952,595.47	369,341,481.91		
3180121	SOBA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	273,109,044.81	335,103,486.68		
3180121	SOBA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	952,245,492.38	1,070,985,429.00		
3180121	SOBA	71021	131001	03101	Personnel Cost	21030102	Pension	239,775,510.40	268,897,432.00		
3180121	SOBA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	59,430,188.79	23,000,000.00		
3180121	SOBA	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renumeration Package	43,869,818.12	45,000,000.00		
3180121	SOBA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00		
<b>3180121</b>	<b>SOBA</b>				<b>Personnel Cost Total</b>			<b>1,861,382,649.97</b>	<b>2,122,327,829.59</b>	<b>-</b>	<b>-</b>
3180121	SOBA	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	15,030,000.00	14,113,332.00	6,906,666.00	6,906,666.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servant	6,075,000.00	20,325,000.00	39,900,000.00	26,850,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	27,135,535.99	23,687,320.47	23,687,320.47	23,687,320.47
3180121	SOBA	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar, Conference & Workshop)	22,619,355.00	12,619,855.00	15,143,826.00	15,143,826.00
3180121	SOBA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	833,333.40	7,135,535.99	14,271,071.98	21,406,607.97
3180121	SOBA	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	11,000,000.00	13,838,317.80	41,514,953.40	41,514,953.40
3180121	SOBA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	500,000.00	833,333.41	10,000,000.92	10,000,000.92
3180121	SOBA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	8,000,000.00	11,000,000.00	132,000,000.00	132,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	2,000,000.00	2,000,000.00	500,000.00	500,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	2,000,182.50	4,000,000.00	8,000,000.00	4,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	7,500,000.02	2,000,000.00	2,000,000.00	2,000,000.00
3180121	SOBA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	5,000,182.50	2,000,182.50	2,000,182.50	2,000,182.50
3180121	SOBA	70133	131001	03101	Overhead Cost	22020312	Fire Fighting Materials	3,000,000.00	7,500,000.02	10,000,000.02	10,000,000.02
3180121	SOBA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,000,000.00	50,000,000.00	6,000,000.00	6,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,500,000.00	10,000,000.00	11,500,000.00	31,500,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building/ Residential Qtrs	2,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	1,000,000.00	27,800,000.00	57,700,000.00	57,600,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020603	Residential Rent	1,000,000.00	1,000,000.00	1,200,000.00	1,200,000.00
3180121	SOBA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	146,750,100.00	244,750,100.00	256,401,200.00	243,901,200.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	4,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020615	Knowledge Based Enhancement	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
3180121	SOBA	70721	040301	03101	Overhead Cost	22020617	Public Health Operations	10,947,264.89	10,947,264.89	10,947,264.89	10,947,264.89
3180121	SOBA	70133	131001	03101	Overhead Cost	22020618	Coordination of Food Safety	5,000,000.00	-	-	-
3180121	SOBA	70721	040301	03101	Overhead Cost	22020620	Health Care Financing	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
3180121	SOBA	70721	040301	03101	Overhead Cost	22020623	Family Planning (FP Programme)	2,000,000.00	-	-	-
3180121	SOBA	70133	131001	03101	Overhead Cost	22020628	Food and Nutrition Programme	12,500,000.00	12,500,000.00	36,000,000.00	41,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020631	Rehabilitation of PLwDs	3,605,876.07	3,605,876.07	3,605,876.07	3,605,876.07
3180121	SOBA	70133	131001	03101	Overhead Cost	22020637	Sustenance of Mass Literacy	4,003,214.08	6,003,214.08	6,403,214.08	7,404,017.60
3180121	SOBA	70133	131001	03101	Overhead Cost	22020638	Control of Animal Diseases	10,000,000.00	5,000,182.50	20,000,730.00	30,001,095.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	10,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00
3180121	SOBA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180121	SOBA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	2,400,000.00	2,400,000.00	2,400,000.00	2,400,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	2,200,000.00	2,200,000.00	2,640,000.00	2,640,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	3,000,000.00	3,000,000.00	3,120,000.00	3,120,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance/Legislative Oversight	24,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180121	SOBA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	15,000,000.00	60,000,000.00	15,000,000.00	15,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	17,500,000.00	17,500,000.00	61,250,000.00	61,250,000.00
3180121	SOBA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	3,500,000.00	3,500,000.00	3,500,000.00	4,500,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	10,000,000.00	10,000,000.00	14,400,000.00	18,800,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	21,999,999.99	21,999,999.99	7,333,333.33	7,333,333.33
3180121	SOBA	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	10,000,000.00	10,000,000.00	15,000,000.00	10,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021033	Trade Fair Exhibition & Shows	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021038	Local Government Reform Activities	4,000,000.00	4,000,000.00	5,000,000.00	5,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities	12,500,000.00	12,500,000.00	25,000,000.00	25,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	27,500,000.00	12,500,000.00	12,500,000.00	12,500,000.00
3180121	SOBA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	10,000,000.00	10,000,000.00	120,000,000.00	120,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils (Emirates & Chiefdoms)	37,401,142.34	17,401,142.34	17,401,142.34	17,401,142.34
3180121	SOBA	70133	131001	03101	Overhead Cost	22040119	Recurrent Grants to Other Org. & Agencies	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
3180121	SOBA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	3,600,000.00	3,600,000.00	3,600,000.00	3,600,000.00
3180121	SOBA	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	6,600,000.00	6,600,000.00	6,600,000.00	6,600,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22060201	Domestic Loans Interest Repayment	-	30,000,000.00	180,000,000.00	180,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22060401	Domestic Principal Repayment	-	90,000,000.00	180,000,000.00	180,000,000.00
3180121	SOBA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote	40,000,000.00	-	-	-
<b>3180121</b>	<b>SOBA</b>				<b>Overhead Cost Total</b>			<b>684,701,186.78</b>	<b>944,860,657.05</b>	<b>1,522,426,782.00</b>	<b>1,536,313,486.51</b>
<b>3180121</b>	<b>SOBA</b>				<b>Recurrent Total</b>			<b>2,546,083,836.75</b>	<b>3,067,188,486.64</b>	<b>1,522,426,782.00</b>	<b>1,536,313,486.51</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	466,958,086.37	540,955,050.24	595,050,555.26	654,555,610.79
3180322	ZANGON KATAF	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	169,978,355.98	151,571,750.54	166,728,925.59	183,401,818.15
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21010101	Provisional Sum for Recruitment of PHC Staff	33,629,107.00	33,629,107.00	36,992,017.70	40,691,219.47
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,119,322,393.10	1,543,126,344.19	1,697,438,978.60	1,867,182,876.47
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21010102	Provisional Sum for Recruitment of Teachers	31,207,315.00	31,207,315.00	34,328,046.50	37,760,851.15
3180322	ZANGON KATAF	71021	131001	03101	Personnel Cost	21030102	Pension	182,000,000.00	24,000,000.00	26,400,000.00	29,040,000.00
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21030113	Elected/Appointed Officials Renueration Package	46,627,752.00	449,684,798.28	494,653,278.11	544,118,605.92
3180322	ZANGON KATAF	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	24,000,000.00	-	-	-
3180322	ZANGON KATAF	70111	131001	03101	Personnel Cost	21030109	Severance Pay for Political office appointees	8,000,000.00	46,627,752.00	51,290,527.20	56,419,579.92
3180322	ZANGON KATAF	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	10,000,000.00	10,000,000.00	11,000,000.00	12,100,000.00
<b>3180322</b>	<b>ZANGON KATAF</b>				<b>Personnel Cost Total</b>			<b>2,091,723,009.45</b>	<b>2,830,802,117.24</b>	<b>3,113,882,328.97</b>	<b>3,425,270,561.86</b>
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	36,000,000.00	46,000,000.00	50,600,000.00	55,200,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020106	International Transport and Travel-Estacodes	20,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar,Conf. & Workshop) Travel Cost	25,000,000.00	25,000,000.00	27,500,000.00	30,000,000.00
3180322	ZANGON KATAF	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	2,000,000.00	2,000,000.00	2,200,000.00	2,400,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020204	Satellites Broadcasting Access Charges	2,000,000.00	4,000,000.00	2,200,000.00	2,400,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	3,000,000.00	2,000,000.00	2,200,000.00	2,400,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	25,000,000.00	28,000,000.00	30,000,000.00	30,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	11,900,000.00	10,000,000.00	10,000,000.00	10,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	13,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	10,000,000.00	13,000,000.00	14,300,000.00	15,600,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	23,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,000,000.00	23,000,000.00	25,300,000.00	27,600,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	2,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	6,000,000.00	34,306,687.54	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	4,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	2,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
3180322	ZANGON KATAF	70436	201001	03101	Overhead Cost	22020420	Maintenance of Solar Light and Equipment	3,000,000.00	3,500,000.00	3,850,000.00	4,200,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020501	Local Training	25,402,460.00	30,000,000.00	33,000,000.00	36,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020506	Practicing Licence Fee( Charges)	-	10,720,687.37	11,792,756.11	12,864,824.84
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020507	Seminars/Workshops for Traditional Institutions	3,500,000.00	-	-	-
3180322	ZANGON KATAF	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	240,000,000.00	300,000,000.00	330,000,000.00	360,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
3180322	ZANGON KATAF	70731	040103	03101	Overhead Cost	22020609	Overhead Cost payment to Hospitals	9,500,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020620	COVID-19 Intervention	5,000,000.00	-	-	-
3180322	ZANGON KATAF	70721	040301	03101	Overhead Cost	22020621	Health Care Financing	20,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020626	Governance Performance Intervention Programme	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	25,000,000.00	25,000,000.00	27,500,000.00	30,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020702	Information Technology Consulting	11,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180322	ZANGON KATAF	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	37,000,000.00	15,000,000.00	16,500,000.00	18,000,000.00
3180322	ZANGON KATAF	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	9,000,000.00	19,000,000.00	20,900,000.00	22,800,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	4,100,000.00	4,100,000.00	4,510,000.00	4,920,000.00
3180322	ZANGON KATAF	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	4,620,000.00	9,620,000.00	10,582,000.00	11,544,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	3,380,000.00	8,380,000.00	9,218,000.00	10,056,000.00
3180322	ZANGON KATAF	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	1,500,000.00	1,500,000.00	1,650,000.00	1,800,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020904	Other CRF Bank Charges	1,500,000.00	6,500,000.00	7,150,000.00	7,800,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	20,000,000.00	25,000,000.00	27,500,000.00	30,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	20,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	3,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	20,000,000.00	15,000,000.00	16,500,000.00	18,000,000.00
3180322	ZANGON KATAF	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	19,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	2,500,000.00	7,500,000.00	8,250,000.00	9,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	6,000,000.00	26,000,000.00	28,600,000.00	31,200,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	34,900,000.00	49,390,000.00	53,880,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	3,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	3,000,000.00	20,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	25,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	8,000,000.00	15,000,000.00	16,500,000.00	18,000,000.00
3180322	ZANGON KATAF	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	12,000,000.00	8,000,000.00	8,800,000.00	9,600,000.00
3180322	ZANGON KATAF	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	3,000,000.00	12,000,000.00	13,200,000.00	14,400,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	6,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	7,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	7,500,000.00	-	-	-
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22040117	Overhead Cost Payment to Parastatals & Agencies	20,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22040120	Contribution to Traditional Councils ( Emirates & Chiefdoms	40,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22060201	Domestic Loans and Interest Repayment		50,000,000.00	-	-
3180322	ZANGON KATAF	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote		50,000,000.00	55,000,000.00	60,000,000.00
3180322	ZANGON KATAF				<b>Overhead Cost Total</b>			<b>871,402,460.00</b>	<b>1,145,027,374.91</b>	<b>1,173,792,756.11</b>	<b>1,276,864,824.84</b>
3180322	ZANGON KATAF				<b>Recurrent Total</b>			<b>2,963,125,469.45</b>	<b>3,975,829,492.15</b>	<b>4,287,675,085.07</b>	<b>4,702,135,386.71</b>

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180123	ZARIA	70131	131001	03101	Personnel Cost	21010101	Local Government Staff Salaries	335,000,000.00	560,388,667.10	588,408,100.45	588,408,100.45
3180123	ZARIA	70132	131001	03101	Personnel Cost	21010126	60% Contribution to PHC Staff	460,073,250.00	482,000,000.00	506,100,000.00	588,408,100.45
3180123	ZARIA	70131	131001	03101	Personnel Cost	21010101	Primary school Teachers' Salaries	1,651,629,608.53	1,609,791,332.90	1,690,280,899.55	588,408,100.45
3180123	ZARIA	70131	131001	03101	Personnel Cost	21020151	Provisional Sum for Recruitment/Appointment	5,000,000.00	20,000,000.00	21,000,000.00	588,408,100.45
3180123	ZARIA	71091	131001	03101	Personnel Cost	21020203	Group Life Insurance	9,000,000.00	10,000,000.00	10,500,000.00	588,408,100.45
3180123	ZARIA	70131	131001	03101	Personnel Cost	21020206	Govt 8% Contribution to Pension Scheme	25,000,000.00	40,000,000.00	42,000,000.00	588,408,100.45
3180123	ZARIA	71021	131001	03101	Personnel Cost	21030101	Gratuity	105,000,000.00	110,000,000.00	115,500,000.00	588,408,100.45
3180123	ZARIA	71021	131001	03101	Personnel Cost	21030102	Pension	205,000,000.00	220,000,575.00	231,000,603.75	588,408,100.45
3180123	ZARIA	70111	131001	03101	Personnel Cost	21030110	Severance Gratuity	70,000,000.00	-	-	588,408,100.45
3180123	ZARIA				<b>Personnel Cost Total</b>			<b>2,865,702,858.53</b>	<b>3,052,180,575.00</b>	<b>3,204,789,603.75</b>	<b>5,295,672,904.10</b>
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020101	Local Transport and Traveling (Training)	15,000,000.00	16,500,000.00	18,150,000.00	19,800,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020102	Local Transport and Traveling (Others)	20,000,000.00	67,000,000.00	24,200,000.00	26,400,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020104	International Transport and Traveling(Others)	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020105	Duty tour Allowance-Civil Servants	20,000,000.00	60,000,000.00	24,200,000.00	26,400,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020114	Local Training (Seminar, Conf. & Workshop) Travel Cost	16,000,000.00	17,600,000.00	19,360,000.00	21,120,000.00
3180123	ZARIA	70133	141001	03101	Overhead Cost	22020201	Electricity Charges	1,500,000.00	1,650,000.00	1,815,000.00	1,980,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020202	Telephone charges	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020203	Internet Access Charges	2,000,000.00	2,200,000.00	2,420,000.00	2,640,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020205	Water Rates & Charges	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020208	Software Charges/ License Renewal	500,000.00	550,000.00	605,000.00	660,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020209	Postages and Courier Services	2,000,000.00	2,200,000.00	2,420,000.00	2,640,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020301	Office Stationaries/Computer Consumables	11,000,000.00	15,100,000.00	13,310,000.00	14,520,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020305	Printing of Non Security Documents	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020306	Printing of Security Documents	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020307	Drugs/Laboratory/Medical Supplies	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020309	Uniforms & other Clothing	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70912	050402	03101	Overhead Cost	22020310	Teaching Aids / Instruction Materials	15,000,000.00	20,000,000.00	7,150,000.00	7,800,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020312	Fire Fighting Materials	6,000,000.00	6,600,000.00	7,260,000.00	7,920,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020315	Computer Materials & Supply	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020316	Emergency Relief Materials / Resettlement Tools	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70361	021001	03101	Overhead Cost	22020317	Security Gadget	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020318	Delivery Kit/Materials	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70451	131001	03101	Overhead Cost	22020401	Maintenance of Motor Vehicle/Transport Equipment	24,500,000.00	11,950,000.00	17,545,000.00	19,140,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020402	Maintenance of Office Furniture	13,000,000.00	14,300,000.00	15,730,000.00	17,160,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020403	Maintenance of Office Building Residential Qtrs	15,000,000.00	13,000,000.00	29,150,000.00	31,800,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020404	Maintenance of Office / IT Equipments	1,000,000.00	5,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020405	Maintenance of Plants & Generators	6,500,000.00	7,150,000.00	7,865,000.00	8,580,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020406	Other Maintenance Services	15,000,000.00	12,600,000.00	18,150,000.00	19,800,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020410	Maintenance of Street Lightings	5,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020411	Maintenance of Communication Equipments	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020412	Maintenance of Markets/Public Places	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020413	Minor Road Maintenance	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70511	091001	03101	Overhead Cost	22020414	Maint. Of dumpsites & Evacuation of cacasas	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020416	Upkeep of Offices /Cleaning Services	26,000,000.00	14,200,000.00	19,360,000.00	21,120,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020418	Maint. of Classroom Furniture	6,000,000.00	10,000,000.00	7,260,000.00	7,920,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020419	Upkeep of Residential Quarters / Cleaning Service	100,000.00	-	-	-
3180123	ZARIA	70436	201001	03101	Overhead Cost	22020420	Maintenance of Solar Light and Equipment	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020422	Minor Maintenance of Borehole	1,000,000.00	5,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020423	Bush Clearing	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020503	Local Training ( Regular)	32,000,000.00	14,200,000.00	15,620,000.00	17,040,000.00
3180123	ZARIA	70361	021001	03101	Overhead Cost	22020601	Security Services	62,500,000.00	19,850,000.00	26,125,000.00	28,500,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020602	Office Rent	1,000,000.00	11,100,000.00	12,210,000.00	13,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020603	Residential Rent	8,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70361	021001	03101	Overhead Cost	22020604	Security Vote (Including Operations)	114,000,000.00	200,000,000.00	110,000,000.00	120,000,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020605	Cleaning &Fumigation Services	10,000,000.00	15,919,425.00	103,311,367.50	112,703,310.00
3180123	ZARIA	70361	021001	03101	Overhead Cost	22020606	Security Vote (Preventive & Supportive Measure)	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020607	Overseas Medical Treatment & Expenses	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020608	ADC/Orderlies & Other Escort Expenditure	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22020618	Public Health Operations	19,000,000.00	17,600,000.00	19,360,000.00	21,120,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22020624	Family Planning (FP Programme)	3,500,000.00	3,850,000.00	4,235,000.00	4,620,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020629	Food and Nutrition Programme	14,000,000.00	25,000,000.00	27,500,000.00	30,000,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020632	Rehabilitation of PLwDs	6,000,000.00	6,600,000.00	7,260,000.00	7,920,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22020634	Public Health Emergencies	10,500,000.00	11,550,000.00	12,705,000.00	13,860,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020638	Sustenance of Mass Literacy	11,500,000.00	8,650,000.00	13,915,000.00	15,180,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020639	Control of Animal Diseases	7,000,000.00	7,700,000.00	8,470,000.00	9,240,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020701	Financial Consulting	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020702	Information Technology Consulting	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020703	Legal Services	5,000,000.00	2,765,435.62	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020704	Engineering Services	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020705	Architectural Services	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020706	Surveying Services	1,000,000.00	-	-	-
3180123	ZARIA	70421	010101	03101	Overhead Cost	22020707	Agricultural Consulting	5,000,000.00	-	-	-
3180123	ZARIA	70721	040301	03101	Overhead Cost	22020708	Health Consultancy Services	1,000,000.00	-	-	-
3180123	ZARIA	70112	131001	03101	Overhead Cost	22020709	Audit Fees	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020710	Economic & fin. Consulting Services	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020711	Capacity Building( Part- time Services Delivery)	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020712	Design Services	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020799	Other Consultancy Service (N.E.C.)	1,000,000.00	-	-	-
3180123	ZARIA	70451	131001	03101	Overhead Cost	22020801	Motor Vehicle Fuel Cost	12,000,000.00	15,000,000.00	14,520,000.00	15,840,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020802	Other Transport Equipment Fuel Cost	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020803	Plant/Generator Fuel Cost	32,000,000.00	18,000,000.00	21,780,000.00	23,760,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020806	Cooking Gas/Fuel Cost	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020807	Regional Water Plants Fuelling	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70112	131001	03101	Overhead Cost	22020901	Bank Charges (Other than Interest)	13,000,000.00	12,000,000.00	145,200,000.00	158,400,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020902	Insurance Premium	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020903	Loss on Foreign Exchange	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020904	Other CRF Bank Charges	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22020905	National Health Insurance Scheme Contribution	2,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020906	Cost of Revenue Collection	13,000,000.00	10,850,000.00	16,335,000.00	17,820,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020907	Cost of Borrowing	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020909	Insurance On Capital Assets	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020910	Administrative Charges	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22020912	Commission for Marketers	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021001	Refreshment & Meals	32,000,000.00	24,200,000.00	26,620,000.00	29,040,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021002	Honorarium & Sitting Allowance	46,000,000.00	19,100,000.00	36,300,000.00	39,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021003	Publicity & Advertisements	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021004	Medical Expenses	1,000,000.00	5,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021005	Service School Fees Payment	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021007	Welfare Packages	1,000,000.00	15,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021008	Subscription to Professional Bodies	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70811	081001	03101	Overhead Cost	22021009	Sporting Activities	15,000,000.00	16,500,000.00	18,150,000.00	19,800,000.00
3180123	ZARIA	70912	050402	03101	Overhead Cost	22021010	Direct Teaching & Laboratory Cost	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021012	Dicipline and Appointment (Service Wide)	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021013	Promotion (Service Wide)	18,000,000.00	15,900,000.00	21,780,000.00	23,760,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021014	Annual Budget Expenses and Administration	16,000,000.00	13,700,000.00	19,360,000.00	21,120,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021017	Anti-Corruption	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021020	Foreign Scholarship Scheme	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021021	Special Days/Celebrations	15,000,000.00	12,000,000.00	18,150,000.00	19,800,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021022	Donations to Institutions & Organisations	39,400,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021023	Final Accounts and Budget Preparation Expenses	9,000,000.00	6,600,000.00	7,260,000.00	7,920,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021024	Committees & Commissions Expenses	24,000,000.00	7,100,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021025	Compensations	41,000,000.00	14,200,000.00	25,410,000.00	27,720,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021026	Entertainment & Hospitality	1,000,000.00	31,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021027	Traditional Gifts	1,000,000.00	10,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021029	Supplementary Support to NYSC	1,000,000.00	5,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021031	Student Allowance/Local Scholarship	5,000,000.00	30,000,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021032	Industrial Attachment Supervision	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021035	Local Techology Support	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021038	Supervision (M&E)	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021039	Monitoring, Quality Assurance and Schools Inspection	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021040	Whole Schools Evaluation Expenses	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021043	Stakeholders Sensitization and Mobilization	1,000,000.00	5,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021046	Citizens' Engagement Expenses	5,000,000.00	10,000,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021047	Repatriation of Foster and Destitute Children	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021049	Secretariat Expenses for JAAC Meeting	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021051	Public Private Partnership (PPP) Programme	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021052	Cabinet/Executive Matters Expenses	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021053	Support to Civil Society Organisations (CSOs)	1,000,000.00	5,000,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021054	Law Review Committee Expenses	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22021056	MNCH Week Expenses	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70721	040301	03101	Overhead Cost	22021057	Immunization Plus Day Expenses	10,500,000.00	11,550,000.00	12,705,000.00	13,860,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021066	M & E and Sector Performance Report	6,000,000.00	6,600,000.00	7,260,000.00	7,920,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021068	Stakeholders Engagement on Budget Preparation and Impl	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021069	Financial Assistance	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22040101	Grant To State Governments - Current	1,000,000.00	-	-	-

**BREAKDOWN OF APPROVED RECURRENT EXPENDITURE 2025 - 2027**

Org. Code	Organization Description	Funct'l. Code	Programme Code	Fund Code	Expenditure Type	Economic Code	Expenditure Description	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
3180123	ZARIA	70133	131001	03101	Overhead Cost	22040102	Grant To State Governments - Capital	1,000,000.00	-	-	-
3180123	ZARIA	70133	131001	03101	Overhead Cost	22040109	Grant To Communities/NGOs	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22040111	Contribution to Traditional Councils ( Emirates & Chiefdoms	20,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
3180123	ZARIA	70912	050103	03101	Overhead Cost	22040135	Overhead Cost Payment to Schools	15,000,000.00	16,500,000.00	18,150,000.00	19,800,000.00
3180123	ZARIA	70731	040103	03101	Overhead Cost	22040137	Overhead Cost Payment to Hospitals	12,000,000.00	13,200,000.00	14,520,000.00	15,840,000.00
3180123	ZARIA	70731	040103	03101	Overhead Cost	22040139	Overhead Cost Payment to PHCs	8,000,000.00	8,800,000.00	9,680,000.00	10,560,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22060201	Domestic Loans and Interest Repayment	15,000,000.00	12,000,000.00	18,150,000.00	18,150,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22060401	Domestic Principal Repayment	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22060402	Refunds (Tax,Others)	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22070104	Govt 10% to Staff pension Scheme	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22070112	Union Deductions	1,000,000.00	1,100,000.00	1,210,000.00	1,320,000.00
3180123	ZARIA	70133	131001	03101	Overhead Cost	22021039	Empowerment Programme Activities		120,000,000.00		
3180123	ZARIA	70133	131001	03101	Overhead Cost	22070108	Service Wide Vote		80,000,000.00		
3180123	ZARIA	70133	131001	03101	Overhead Cost	22080104	Social Investment Programme		15,000,000.00		
<b>3180123</b>	<b>ZARIA</b>				<b>Overhead Cost Total</b>			<b>1,180,000,000.00</b>	<b>1,483,484,860.62</b>	<b>1,350,491,367.50</b>	<b>1,471,613,310.00</b>
<b>3180123</b>	<b>ZARIA</b>				<b>Recurrent Total</b>			<b>4,045,702,858.53</b>	<b>4,535,665,435.62</b>	<b>4,555,280,971.25</b>	<b>6,767,286,214.10</b>

**SUMMARY OF CAPITAL DEVELOPMENT RECEIPTS 2025**

<b>S/N</b>	<b>RECEIPTS</b>	<b>APPROVED ESTIMATES 2024</b>	<b>APPROVED ESTIMATES 2025</b>
1	Transfer from Recurrent Budget Surplus	48,281,110,751.54	55,380,090,229.83
2	LFTAS Performance Grant	130,100,000.00	520,000,000.00
3	Proceed from sales of Asset	3,000,000.00	50,000,000.00
4	Domestic Loans and Credits	1,150,000,000.00	750,000,000.00
5	Aid	-	150,000,000.00
6	Grants	650,000,000.00	1,220,000,000.00
	<b>TOTAL</b>	<b>50,214,210,751.54</b>	<b>58,070,090,229.83</b>

## SUMMARY OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

S/NO	Local Government Area	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
1	BIRNIN GWARI LOCAL GOVERNMENT AREA	2,715,405,057.77	3,301,708,683.90	3,466,794,118.10	3,640,133,824.00
2	CHIKUN LOCAL GOVERNMENT AREA	2,746,648,509.59	3,101,473,375.77	1,995,698,671.10	1,516,539,284.10
3	GIWA LOCAL GOVERNMENT AREA	2,794,508,820.11	1,874,491,377.59	1,649,052,179.15	1,657,770,846.68
4	IGABI LOCAL GOVERNMENT AREA	2,382,639,890.66	2,512,319,415.41	3,634,752,120.07	5,225,375,458.85
5	IKARA LOCAL GOVERNMENT AREA	1,694,130,849.08	2,269,152,692.46	815,269,346.26	674,577,999.68
6	JABA LOCAL GOVERNMENT AREA	1,700,674,132.85	2,295,844,792.71	1,545,432,605.82	1,545,432,605.82
7	JEMA'A LOCAL GOVERNMENT AREA	1,772,155,909.53	2,276,785,347.76	2,286,883,800.60	2,120,489,600.53
8	KACHIA LOCAL GOVERNMENT AREA	2,340,362,571.00	2,245,134,449.81	2,025,114,102.32	2,025,114,102.32
9	KADUNA NORTH LOCAL GOVERNMENT AREA	2,660,260,048.78	2,941,158,065.66	2,201,366,053.66	2,201,366,053.66
10	KADUNA SOUTH LOCAL GOVERNMENT AREA	2,653,922,603.33	2,385,665,693.55	1,785,930,429.96	1,736,717,641.47
11	KAGARKO LOCAL GOVERNMENT AREA	2,349,636,079.03	2,699,016,612.73	2,122,557,575.12	2,122,557,575.12
12	KAJURU LOCAL GOVERNMENT AREA	1,850,642,186.60	1,665,132,016.91	1,012,575,508.00	1,012,575,508.00
13	KAURA LOCAL GOVERNMENT AREA	1,548,809,128.85	1,616,298,474.17	1,928,504,864.60	1,928,504,864.60
14	KAURU LOCAL GOVERNMENT AREA	1,397,479,503.91	1,554,341,178.83	1,345,434,173.38	1,345,434,173.38
15	KUBAU LOCAL GOVERNMENT AREA	1,967,322,264.22	2,434,783,543.25	4,006,536,646.50	6,009,804,969.75
16	KUDAN LOCAL GOVERNMENT AREA	1,309,035,839.27	2,621,727,845.04	2,449,403,938.51	2,585,977,154.50
17	LERE LOCAL GOVERNMENT AREA	1,860,018,964.71	2,379,764,571.39	1,854,888,546.05	1,854,888,546.05
18	MAKARFI LOCAL GOVERNMENT AREA	1,685,335,180.14	3,025,246,617.43	3,020,348,977.20	3,304,293,821.60
19	SABON GARI LOCAL GOVERNMENT AREA	2,016,731,859.62	2,522,654,859.28	2,484,165,166.99	3,033,165,166.99
20	SANGA LOCAL GOVERNMENT AREA	1,670,743,735.32	1,699,582,075.97	2,263,223,400.00	3,012,085,100.00
21	SOBA LOCAL GOVERNMENT AREA	1,933,375,352.20	2,292,900,480.21	1,977,985,062.05	1,933,606,259.19
22	ZANGON KATAF LOCAL GOVERNMENT AREA	2,450,500,645.81	2,576,325,070.19	2,596,665,101.10	2,816,180,110.29
23	ZARIA LOCAL GOVERNMENT AREA	2,780,771,619.16	3,088,582,989.81	3,300,391,204.62	4,791,121,866.66
		<b>48,281,110,751.54</b>	<b>55,380,090,229.83</b>	<b>51,768,973,591.15</b>	<b>58,093,712,533.23</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>BIRNIN GWARI LOCAL GOVERNMENT AREA</b>										
BIRNIN GWARI	31820100	70411	121001	03101	23020124	Construction of Shopping complex at Birnin Gwari (ongoing)	6,000,000.00	6,000,000.00	6,300,000.00	6,615,000.00
BIRNIN GWARI	31820100	70435	141001	03101	23020103	Provision of Home Solar system ( small basic)	15,000,000.00	35,000,000.00	36,750,000.00	38,587,500.00
BIRNIN GWARI	31820100	70811	021001	03101	23020119	Construction of stadium (phase 1) at Birnin Gwari	30,000,000.00	100,000,000.00	105,000,000.00	110,250,000.00
BIRNIN GWARI	31820100	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	50,450,000.00	50,450,000.00	52,972,500.00	55,621,125.00
BIRNIN GWARI	31820100	70512	091001	03101	23040105	Purchase of Dust Bin	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
BIRNIN GWARI	31820100	70361	021001	03101	23010128	Provision of Facilities for security Agencies	20,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
BIRNIN GWARI	31820100	70133	131001	03101	23010112	Purchase of Furnitures	20,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70451	171001	03101	23020114	Construction of Township/Ashphaltic roads at Birnin Gwari (ongoing)	70,000,000.00	60,000,000.00	63,000,000.00	66,150,000.00
BIRNIN GWARI	31820100	70451	131001	03101	23010105	Purchase of official vehicles	30,000,000.00	80,000,000.00	84,000,000.00	88,200,000.00
BIRNIN GWARI	31820100	70912	050501	03101	23020107	Construction of 1 Block of 2 classrooms Across the 11 wards (CDC inclusive)	40,000,000.00	80,000,000.00	84,000,000.00	88,200,000.00
BIRNIN GWARI	31820100	70912	050402	03101	23010124	Purchase/Procurement of Teaching/Learning materials	20,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70912	050402	03101	23010124	Purchase/Povision of Blackboard	5,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70611	061001	03101	23030103	Rehabilitation/Repairs of staff Housing	10,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70133	131001	03101	23010112	Construction/Furnishing of LG Houses for (Head of Admin & DD BPRS)	7,600,000.00	17,600,000.00	18,480,000.00	19,404,000.00
BIRNIN GWARI	31820100	70912	050501	03101	23030106	Renovation/Rehabilitation of Primary schools (CDC inclusive)	40,000,000.00	100,000,000.00	105,000,000.00	110,250,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23010127	Purchase of Fertilizer	40,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23010127	Purchase of Home Economics materials	10,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70731	040501	03101	23010112	Rehabilitation/Repairs of Health clinics & Furnishing Across the 11 wards	15,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70731	040501	03101	23010122	Purchase of Health & Medical Equipments	25,000,000.00	25,000,000.00	26,250,000.00	27,562,500.00
BIRNIN GWARI	31820100	70631	101001	03101	23020105	SHAWN III Programme	6,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70435	040503	03101	23020103	Provision of Electrification across 11 Wards ( CDC inclusive)	50,000,000.00	70,000,000.00	73,500,000.00	77,175,000.00
BIRNIN GWARI	31820100	70631	101001	03101	23020105	Construction/Provision of Boreholes( CDC inclusive)	24,262,744.00	66,174,444.01	69,483,166.21	72,957,324.52
BIRNIN GWARI	31820100	70452	161001	03101	23020116	Construction of semi Bridge at Awaro	15,000,000.00	13,000,000.00	13,650,000.00	14,332,500.00
BIRNIN GWARI	31820100	70452	161001	03101	23020116	Construction of Drainages CDC (CDC inclusive)	20,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
BIRNIN GWARI	31820100	70421	010703	03101	23010127	Purchase of Agric maps	7,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
BIRNIN GWARI	31820100	70132	131001	03101	23010113	Purchase of computers	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70491	010202	03101	23020113	Construction of slaughter slabs	10,000,000.00	25,000,000.00	26,250,000.00	27,562,500.00
BIRNIN GWARI	31820100	70452	161001	03101	23020116	Construction of culverts (CDC inclusive)	20,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
BIRNIN GWARI	31820100	70133	131001	03101	23020118	Construction/upgrading of Town Halls	10,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70641	021001	03101	23020123	Purchase/Intallation of solar street light	35,000,000.00	120,000,000.00	126,000,000.00	132,300,000.00
BIRNIN GWARI	31820100	70912	050501	03101	23020107	Fencing of primary schools (CDC inclusive)	20,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70133	041001	03101	23020118	Fencing of primary Health centres/clinics	10,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
BIRNIN GWARI	31820100	70621	131001	03101	23010101	Land Compensation	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70912	050502	03101	23010138	Purchase of Furniture for Primary schools	20,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70491	131001	03101	23010129	Provision of vocational skills Development and Materials	10,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70133	021001	03101	23020102	Construction of Emir's palace Guest House	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70435	040503	03101	23020103	Purchase of Transformers (500KVA, 33/.415)	40,000,000.00	80,000,000.00	84,000,000.00	88,200,000.00
BIRNIN GWARI	31820100	70451	131001	03101	23010105	Purchase of District Heads official vehicles	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70631	101001	03101	23030104	Rehabilitaion/Repairs of Boreholes CDC Inclusive	10,000,000.00	80,000,000.00	84,000,000.00	88,200,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23040101	Purchase of seeds (CDC inclusive)	5,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation & Hygiene (PEWASH)	7,000,000.00	7,000,000.00	7,350,000.00	7,717,500.00
BIRNIN GWARI	31820100	70421	010303	03101	23010127	Purchase of Chemicals for control of pest & Insects	8,000,000.00	8,000,000.00	8,400,000.00	8,820,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23030112	Renovation/Rehabilitation of women & Youth Development centre Birnin Gwari	10,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70131	131001	03101	23030121	Renovation/Rehabilitation of Local Government Secretariat offices	15,000,000.00	40,000,000.00	42,000,000.00	44,100,000.00
BIRNIN GWARI	31820100	70731	040501	03101	23030105	Renovation of Burnt PHC Dogon Dawa phase 1 (CDC inclusive)	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70733	040301	03101	23010122	Purchase of Delivery kits	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70912	050501	03101	23020107	Construction of Toilets at Primary schools	5,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70461	131001	03101	23010139	Purchase of Public Address system for District Heads	5,000,000.00	5,000,000.00	5,250,000.00	5,512,500.00
BIRNIN GWARI	31820100	70435	141001	03101	23020103	Extension of Electricity at Mangorori Katika, Madalla, Dadin Kowa and others	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70452	161001	03101	23020116	Constructon of Bridges in Birnin Gwari Town	10,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00
BIRNIN GWARI	31820100	70452	161001	03101	23020116	Construction of 5 culverts each across the 11 wards (CDC inclusive)	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70435	141001	03101	23020103	Repairs of High Tension Electricity from Bagoma to Kungi,Randagi & Kakangi.	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70133	011001	03101	23020113	Purchase of Nursery Materials	2,500,000.00	2,500,000.00	2,625,000.00	2,756,250.00
BIRNIN GWARI	31820100	70133	011001	03101	23020118	Fencing of Nursery Bed	2,000,000.00	2,000,000.00	2,100,000.00	2,205,000.00
BIRNIN GWARI	31820100	70731	040501	03101	23050107	Contribution to PHC services	10,000,000.00	10,000,000.00	10,500,000.00	11,025,000.00
BIRNIN GWARI	31820100	70421	010303	03101	23010127	Procurement of Agricultural Implements (CDC Inclusive)	15,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70491	131001	03101	23020118	Construction of Skills acquisition center Birnin Gwari	40,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70451	171001	03101	23010104	Purchase of Tricycles/Motor cycles	8,750,000.00	29,500,000.00	30,975,000.00	32,523,750.00
BIRNIN GWARI	31820100	70631	101001	03101	23020105	Conatruction of Standard Motorized Borehole	15,000,000.00	30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70435	141001	03101	23030102	Rehabilitation of Electricity at U/Danko	10,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70912	050501	03101	23030106	Rehabilitation of Primary Schools at LEA Danko, LEA Karofi D/Dawa, LEA K/Mamman, LEA Kutemeshi, LEA T/Keji, LEA Fadaman Ba Dadi, LEA Dinya.	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
BIRNIN GWARI	31820100	70912	050501	03101	23020107	Construction of 1 Block of 2 classrooms each at LEA T/Keji, LEA Kutemeshi, LEA Layin Na Kurmi, LEA K/Mamma Yerwa, LEA U/Danko	15,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70731	040501	03101	23020106	Construction of Health Clinic at U/Danko	10,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70731	040501	03101	23020106	Construction of Health Clinic at Randagi	10,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	100,000,000.00	50,000,000.00	52,500,000.00	55,125,000.00
BIRNIN GWARI	31820100	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	419,042,313.77	365,484,239.89	383,758,451.88	402,946,374.48
BIRNIN GWARI	31820100	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70451	131001	03101	23010105	Purchase of Vehicle for Vice	20,000,000.00	20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	36,750,000.00	38,587,500.00
BIRNIN GWARI	31820100	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	250,000,000.00	262,500,000.00	275,625,000.00
BIRNIN GWARI	31820100	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	90,000,000.00	94,500,000.00	99,225,000.00
BIRNIN GWARI	31820100	70132	131001	03101	23050101	Local Government Election/Contribution to National Population Commission	435,000,000.00	15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70451	171001	03101	23020114	Construction of Feeder Roads Across the LGA (CDC inclusive)		70,000,000.00	73,500,000.00	77,175,000.00
BIRNIN GWARI	31820100	70441	121001	03101	23050101	Mining Exploration		20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70491	010202	03101	23020113	Rehabilitation of Slaugter Slab across the LGA		15,000,000.00	15,750,000.00	16,537,500.00
BIRNIN GWARI	31820100	70451	171001	03101	23010104	Purchase of Motor cycle		20,000,000.00	21,000,000.00	22,050,000.00
BIRNIN GWARI	31820100	70422	010601	03101	23040101	Tree Planting		5,000,000.00	5,250,000.00	5,512,500.00
BIRNIN GWARI	31820100	70451	131001	03101	23010105	Purchase of Chairman and Vice Chairman's Vehicle		205,000,000.00	215,250,000.00	226,012,500.00
BIRNIN GWARI	31820100	70731	040501	03101	23020106	Construction/Prsovision of PHCs across LG (CDC inclusive)		30,000,000.00	31,500,000.00	33,075,000.00
BIRNIN GWARI	31820100	70435	141001	03101	23030102	Rehabilitation of Electricity across the LGA		127,000,000.00	133,350,000.00	140,017,500.00
<b>BIRNIN GWARI LOCAL GOVERNMENT AREA</b>							<b>2,715,405,057.77</b>	<b>3,301,708,683.90</b>	<b>3,466,794,118.10</b>	<b>3,640,133,824.00</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>CHIKUN LOCAL GOVERNMENT AREA</b>										
CHIKUN	31820200	70621	131001	03101	23010101	Purchase / Compensation of Land CDC	10,000,000.00	50,000,000.00	20,000,000.00	20,000,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 2Nos Class room with an office and Store @ LEA Primary School Na-Mai Gero - Rido Ward CDC	9,000,000.00	13,000,000.00	-	9,000,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 2Nos Class room with an office and Store @ LEA Primary School Kakau - Kakau Ward CDC	9,000,000.00	13,000,000.00	9,000,000.00	18,000,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 2Nos Class room with an office and Store @ LEA Primary School Sabon Gari - S/Gari Ward CDC	7,500,435.00	13,000,000.00	15,000,870.00	7,500,435.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs & Furnishing 1Block of 3Nos Class room with an office and Store @ LEA Primary School Romi - Yelwa Ward CDC	9,500,852.00	-	19,001,704.00	9,500,852.00
CHIKUN	31820200	70133	131001	03101	23020107	Construction & Furnishing of ESD Department offices @ Local Govt. Secretariat On Going	8,000,000.00	13,000,000.00	8,000,000.00	8,000,000.00
CHIKUN	31820200	70133	131001	03101	23020107	Construction & Furnishing of LG Legislative Chamber and offices of Speaker, Clerk & Legislative Members On Going	26,000,000.00	45,000,000.00	-	-
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 1 Block of 2 Nos Class room with an office and Store @ Konan Bature - Gwagwada Ward CDC	7,500,000.00	10,500,000.00	7,500,000.00	-
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 1 Block of 2 Nos Class room with an office and Store @ Ung. Ginbiya - Sabon / T Ward CDC	7,500,000.00	10,500,000.00	-	7,500,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation / Repairs of 1 Block of 2 Nos Class room with an office and Store @ - Kuriga Ward CDC	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction / Provision of 4nos Bridge @ Chikun - Chikun Ward, Gwagwada - Gwagwada Ward, Ung. Sauri - Kakau Ward & Bayan Duste Kujama Rd Narayi Ward CDC	10,000,000.00	141,000,000.00	240,000,000.00	60,000,000.00
CHIKUN	31820200	70491	010202	03101	23020113	Construction / Provision of Slaughter Slab Across the Local Government 12 Wards	16,000,000.00	-	-	-
CHIKUN	31820200	70641	021001	03101	23020123	Construction / Provision of Solar Power Street Light @ Primary Education Secretariat	5,000,000.00	-	7,000,000.00	14,000,000.00
CHIKUN	31820200	70133	131001	03101	23030127	Rehabilitation / Provision of Telephone Services (Installation of a Digital Panasonic PABX Intercom System) @ the LG Secretariat (ongoing)	3,000,000.00	-	5,000,000.00	5,000,000.00
CHIKUN	31820200	70631	101001	03101	23030104	Rehabilitation of 180 Nos Hand pump Boreholes Across the 12 wards of the LGA CDC	30,000,000.00	30,000,000.00	30,000,000.00	-
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation of 2Nos. Classroom with an office and Store @ Buruku - Kunai Ward (On-going) CDC	10,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation of 2Nos. Classroom with an office and Store @ Sabon Tashe Ward (On-going) CDC	10,000,000.00	-	10,000,000.00	10,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation of 1 Block of 2Nos. Classroom with an office and Store @ Narayi Ward CDC	8,341,900.00	8,341,900.00	-	8,341,900.00
CHIKUN	31820200	70631	101001	03101	23020105	Construction of 12Nos Solar Boreholes & Tanks Across the LGA Wards	45,000,000.00	40,000,000.00	60,000,000.00	60,000,000.00
CHIKUN	31820200	70436	141001	03101	23020103	Provision for Solar Home System	2,500,000.00	-	4,000,000.00	4,000,000.00
CHIKUN	31820200	70133	141001	03101	23020123	Purchase and Installation of Solar Inverter @ LG Secretariat	4,000,000.00	-	4,000,000.00	4,000,000.00
CHIKUN	31820200	70451	171001	03101	23020114	Construction of 21Nos of Roads Across LGA ( Partnership with Kaduna Capital Territory) CDC	40,000,000.00	-	58,000,000.00	58,000,000.00
CHIKUN	31820200	70912	050501	03101	23020107	Construction of BATC School @ Gwagwada - Gwagwada Ward (On-going) CDC	10,600,311.00	10,000,000.00	10,000,000.00	-
CHIKUN	31820200	70631	101001	03101	23020105	Construction of Boreholes across the LG CDC	40,000,000.00	-	40,000,000.00	40,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Bridge @ Marafa Road - S/Gari & Tudun Munsira - Narayi Ward (CDC)	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Bridge @ Narayi to Tudun Munsira - Narayi Ward (CDC)	20,000,000.00	-	-	10,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Culverts across the 12 Wards of the LG CDC	15,000,000.00	45,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Drainages across the LG CDC	30,000,000.00	70,000,000.00	20,000,000.00	20,000,000.00
CHIKUN	31820200	70912	050501	03101	23020107	Construction of Exams Hall @ Babban Saura - Rido Ward CDC	10,000,000.00	-	10,000,000.00	10,000,000.00
CHIKUN	31820200	70451	171001	03101	23020114	Up - Grading of Kankomi Road ( Kakau Daji to Kankomi throuh Ang. Ayaba) - Kakau Ward (On-going) CDC	12,000,000.00	-	12,000,000.00	12,000,000.00
CHIKUN	31820200	70411	010403	03101	23020124	Construction of New Market @ Kuriga Town - Kuriga Ward CDC	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70912	050501	03101	23020107	Construction of Qur'anic Recitation Centre @ Gwariso Buruku - Kunai Ward (On-going) CDC	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70451	171001	03101	23020114	Construction of Road from Televion Cemetary to Eject Filing Station Junction Romi - Yelwa Ward (CDC)	15,000,000.00	-	30,000,000.00	30,000,000.00
CHIKUN	31820200	70133	131001	03101	23030121	Rehabilitation of Police Out-post @ Nassarawa Ward, S/Gari & Kauka Wards CDC	15,000,000.00	-	15,000,000.00	15,000,000.00
CHIKUN	31820200	70133	131001	03101	23030121	Consturction of Police Out-post @ Millenium City - Rido Ward, Yelwa, Chikun & Kuriga Wards CDC	30,000,000.00	-	30,000,000.00	30,000,000.00
CHIKUN	31820200	70731	040501	03101	23010122	Purchase of Hospital Equipment	40,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
CHIKUN	31820200	70731	040501	03101	23010122	Contribution to PHC Services	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70133	131001	03101	23020103	Rural Electrification of communities within CKLG CDC	6,000,000.00	155,450,000.00	40,000,000.00	40,000,000.00
CHIKUN	31820200	70133	021001	03101	23020126	Fencing / Repairs of Cemetary @ Romi - Ung. Yelwa Ward, Ung. Boro S/Tasha & Narayi CDC	10,000,000.00	-	10,000,000.00	10,000,000.00
CHIKUN	31820200	70133	041001	03101	23020118	Fencing of PHC Across the LGA	25,000,000.00	21,000,000.00	25,000,000.00	25,000,000.00
CHIKUN	31820200	70133	050505	03101	23020118	Fencing of Primary Schools Across LGA	25,000,000.00	50,000,000.00	25,000,000.00	25,000,000.00
CHIKUN	31820200	70451	171001	03101	23020114	Grading and Surface dressing of Road Across the LGAs	19,242,926.75	130,000,000.00	21,042,926.75	21,042,926.75
CHIKUN	31820200	70641	021001	03101	23020123	Installation of Solar Street Light at Local Government Secretariat	15,000,000.00	-	15,000,000.00	15,000,000.00
CHIKUN	31820200	70474	021001	03101	23010129	Purchase of Community Development Materials for Chikun Chikun ward	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
CHIKUN	31820200	70133	131001	03101	23020103	Provision and Replacement of Electrical Materials / Equipment across the LG CDC	9,000,000.00	80,000,000.00	9,000,000.00	9,000,000.00
CHIKUN	31820200	70491	131001	03101	23010129	Provision for Vocational and Skills Development CDC	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
CHIKUN	31820200	70361	021001	03101	23010128	Provision of Security Gadgets / Equipment for Security Agencies	4,000,000.00	-	4,000,000.00	4,000,000.00
CHIKUN	31820200	70133	131001	03101	23030127	Provision of Internet Connectivity and Website Design (LFTAS Programme)	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
CHIKUN	31820200	70435	040503	03101	23020103	Purchase & installation of Transformers @ Chikun Ward CDC	7,000,000.00	14,800,000.00	7,000,000.00	7,000,000.00
CHIKUN	31820200	70133	131001	03101	23010112	Purchase / Provision of office Furniture to Local Government Education Secretariat	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70435	040503	03101	23020103	Contribution for the Purchase & installation of Transformers @ Kujama Ward CDC	7,000,000.00	18,750,000.00	7,000,000.00	7,000,000.00
CHIKUN	31820200	70133	131001	03101	23020103	Contribution for the Purchase and Installation of 500KVA Transformer and Networking @ Buka along Kachia Road - Kujama Ward CDC	7,000,000.00	-	7,000,000.00	7,000,000.00
CHIKUN	31820200	70133	131001	03101	23010102	Purchase of Building for Hospital expansion at Kujama CDC	5,000,000.00	-	-	5,000,000.00
CHIKUN	31820200	70133	131001	03101	23010108	Purchase of 18 Passenger Seater Bus (Legislature)	25,000,000.00	-	15,000,000.00	15,000,000.00
CHIKUN	31820200	70133	131001	03101	23010108	Purchase of 18 Passenger Seater Bus (Staff)	-	25,000,000.00	25,000,000.00	25,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of 206 Peugeot for (ADB,SSO & Cashier CKLG)(GOLF 3 Store Officer )	3,500,000.00	-	3,500,000.00	3,500,000.00
CHIKUN	31820200	70132	131001	03101	23010113	Purchase of Computers for promotion of e-Learning	12,800,000.00	4,800,000.00	4,800,000.00	4,800,000.00
CHIKUN	31820200	70133	131001	03101	23030127	Purchase of Information Gadgets	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
CHIKUN	31820200	70133	131001	03101	23010122	Purchase of Medical / Clinical Equipment Ongoing CDC	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of official Vehicle to DDB, & ADFS (406 Peugeot)	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of official Vehicle to Director Agric. And Natural Resources	2,500,000.00	-	2,500,000.00	2,500,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of official Vehicle to Director Education & Social Department	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of official Vehicle to Director Works and Infrastructure	3,000,000.00	7,000,000.00	3,000,000.00	3,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of Motor Vehicle for Health sec.	3,500,000.00	-	3,500,000.00	3,500,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Provision of Solar Electricity	20,000,000.00	30,000,000.00	20,000,000.00	20,000,000.00
CHIKUN	31820200	70912	050402	03101	23010124	Purchase of Teaching / Learning Aid Equipment CDC	10,000,000.00	10,000,000.00	10,000,000.00	20,000,000.00
CHIKUN	31820200	70731	040501	03101	23030105	Construction / Provision of PHC @ Kadi Nasarawa Ward CDC	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
CHIKUN	31820200	70731	040501	03101	23030105	Rehabilitation / Repairs of PHC @ M/Rido Ward CDC	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
CHIKUN	31820200	70731	040501	03101	23030105	Rehabilitation / Repairs of PHC @ Baban Saura Ward CDC	5,000,000.00	5,953,170.35	5,953,170.35	5,953,170.35
CHIKUN	31820200	70731	040501	03101	23030105	Rehabilitation / Repairs of PHC @ Buruku Kunai Ward CDC	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
CHIKUN	31820200	70912	050501	03101	23030106	Rehabilitation /Repairs of Primary Education Secretariat	-	-	-	-
CHIKUN	31820200	70131	131001	03101	23030121	Rehabilitation / Renovation of Office LG Secretariat	40,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
CHIKUN	31820200	70133	021001	03101	23020118	Fencing of LG Secretariat	10,000,000.00	21,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70133	131001	03101		Settlement of Capital Liabilities	-	-	-	-
CHIKUN	31820200	70631	101001	03101	23020105	SHAWN II Programme	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
CHIKUN	31820200	70133	131001	03101	23050101	Contribution to Local Government Election	30,000,000.00	-	-	-
CHIKUN	31820200	70133	131001	03101	23010128	Provision of SMART Farm input & Livestock Production	-	10,000,000.00	-	-
CHIKUN	31820200	70912	050501	03101	23030106	Renovation / Repairs of Public Schools across the 12 wards of the LG	50,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
CHIKUN	31820200	70731	040501	03101	23020106	Construction of Health Clinic (Tuberculosis Center) @ Narayi - Narayi Ward	20,000,000.00	45,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ GWAGWADA Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Kunai Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Yelwa Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Kuriga Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Rido Ward CDC	7,000,000.00	37,500,000.00	19,600,000.00	19,600,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Narayi Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Kakau Ward	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 2 No.500KVA Transformer and Networking @ S/ Tasha Ward CDC	7,000,000.00	22,700,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ S/GAR Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70435	141001	03101	23020103	Purchase and Installation of 500KVA Transformer and Networking @ Nasarawa Ward CDC	7,000,000.00	18,750,000.00	9,800,000.00	9,800,000.00
CHIKUN	31820200	70422	010601	03101	23040101	Tree Planting	5,000,000.00	20,601,287.00	5,000,000.00	5,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Drainages & culvert @ Kuriga nasarawa Wards CDC	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00
CHIKUN	31820200	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	7,000,000.00	-	7,000,000.00	7,000,000.00
CHIKUN	31820200	70452	021001	03101	23030121	Renovation of Esu Gbgyi Palace & Drainages	20,000,000.00	-	20,000,000.00	20,000,000.00
CHIKUN	31820200	70133	131001	03101	23010122	Purchase of pesticide for Reduction of Mosquitoes CDC	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70611	061001	03101	23020102	Construction of Districts Heads Houses	2,500,000.00	-	-	2,500,000.00
CHIKUN	31820200	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70733	040301	03101	23010122	Purchase of Delivery Kits CDC CDC	5,000,000.00	-	5,000,000.00	5,000,000.00
CHIKUN	31820200	70912	050501	03101	23020107	Construction of Toilet in Primary School CDC	21,000,000.00	21,000,000.00	21,000,000.00	21,000,000.00
CHIKUN	31820200	70912	050502	03101	23010138	Procurement of Furnitures for Primary Schools CDC	15,000,000.00	-	15,000,000.00	30,000,000.00
CHIKUN	31820200	70452	161001	03101	23020116	Construction of Drainage & Cluvert in Lawal Mahamood St. Danbushia Kujama Ward CDC	16,000,000.00	16,000,000.00	16,000,000.00	16,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
CHIKUN	31820200	70912	050501	03101	23020107	Construction and Furnishing of 2 Blocks of 4Nos Class room with an office and Store at Bugai - Kujama Ward (on-going) CDC	13,000,000.00	-	13,000,000.00	13,000,000.00
CHIKUN	31820200	70133	131001	03101	23020101	Construction of office Building & 6nos of cubles toilet Chikun LG Sec.	3,300,000.00	-	3,300,000.00	3,300,000.00
CHIKUN	31820200	70451	171001	03101	23010104	Purchase of Motor Tricycles for Ward Heads	14,000,000.00	-	14,000,000.00	14,000,000.00
CHIKUN	31820200	70133	021001	03101	23010103	Purchase of Esu Gbagyi Guest House	7,000,000.00	-	9,800,000.00	9,800,000.00
CHIKUN	31820200	70421	010303	03101	23010127	Construction of Agricultural Facilities	25,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70421	010303	03101	23010127	Purchase of Chemicals for control of pest & insect	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70421	010303	03101	23010127	Procurement of Agricultural Implements	15,000,000.00	25,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of Official vehicles for Chairman, Vice Chairman & Others	20,000,000.00	205,000,000.00	10,000,000.00	-
CHIKUN	31820200	70133	131001	03101	23020104	Construction of NYSC Corpers Lodge	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70133	131001	03101	23010112	40% Contribution to Kaduna Capital Territory	155,555,584.80	-	-	-
CHIKUN	31820200	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment CDC	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
CHIKUN	31820200	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	105,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
CHIKUN	31820200	70421	010402	03101	23010127	Purchase of Grain Buffer Stock CDC	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
CHIKUN	31820200	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
CHIKUN	31820200	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	434,506,500.04	365,577,018.42		
CHIKUN	31820200	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	548,000,000.00	318,000,000.00	
CHIKUN	31820200	70421	010303	03101	23010127	Purchase of Fertilizer CDC	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
CHIKUN	31820200	70474	021001	03101	23010129	Purchase of Community Development Materials CDC	20,000,000.00	-	-	-
CHIKUN	31820200	70435	040503	03101	23020103	Purchase & Installation of Transformers across the LGA		120,000,000.00		
<b>CHIKUN LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR CHIKUN</b>	<b>2,746,648,509.59</b>	<b>3,101,473,375.77</b>	<b>1,995,698,671.10</b>	<b>1,516,539,284.10</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>GIWA LOCAL GOVERNMENT AREA</b>										
GIWA	31820300	70452	161001	03101	23020116	Construction of Block Drainage at Gadagau Village Yakawada Ward (Ongoing )	-	7,674,462.78	8,058,185.92	8,461,095.21
GIWA	31820300	70435	040503	03101	23020103	Electrification at Tudun Muntsira Mai Gamo Panhauya Ward (onging)	-	10,286,283.98	10,800,598.18	11,340,628.09
GIWA	31820300	70912	050501	03101	23030106	Renovation of Block of two classrooms at Idasu, Idasu ward (ongoing)	-	5,216,074.44	5,476,878.16	5,750,722.07
GIWA	31820300	70435	040503	03101	23020103	Electrification at Unguwan Gago and Soyaki Rafin Yashi Panhauya ward (Ongoing)	-	8,675,919.49	9,109,715.46	9,565,201.24
GIWA	31820300	70133	131001	03101	23020102	Reconstruction of Chairmans Lodge Giwa (Ongoing)	-	9,256,332.72	9,719,149.36	10,205,106.82
GIWA	31820300	70133	041001	03101	23020118	Proposed BOQ for Perimeter fencing at Karau Karau new PHC Kadage ward (ongoing)	-	5,721,078.23	6,007,132.14	6,307,488.75
GIWA	31820300	70451	171001	03101	23020114	Construction of convite drain & earth work at Sabuwan Anguwa behind LG Secretariat Giwa ward, Phase II (Ongoing)	-	60,144,608.80	63,151,839.24	66,309,431.20
GIWA	31820300	70451	171001	03101	23020114	Construction of Convite drain and earth at Giwa central Market new land (ongoing)	-	10,225,199.65	10,736,459.63	11,273,282.61
GIWA	31820300	70451	171001	03101	23020114	Construction of convite drain and earth work at Mugata Panhauya ward , Phase II (ongoing)	-	7,148,957.47	7,506,405.34	7,881,725.61
GIWA	31820300	70912	050501	03101	23030106	Renovation of Block of two Classrooms at Hayin Malam Gungurfa Panhauya ward Phase II (ongoing)	-	4,239,972.21	4,451,970.82	4,674,569.36
GIWA	31820300	70912	050501	03101	23030106	Renovation of one block of two classrooms at sabon Gida Yansarki Panhauya ward. (ongoing)	-	3,202,521.00	3,362,647.05	3,530,779.40
GIWA	31820300	70912	050501	03101	23030106	Renovation of one Block of two classrooms at Tsaftawa Gangara ward (ongoing)	-	4,100,342.38	4,305,359.50	4,520,627.47
GIWA	31820300	70435	040503	03101	23020103	Repairs of 10 Numbers vandilized Transformers across the LGA (ongoing)	-	25,963,132.50	27,261,289.13	28,624,353.58
GIWA	31820300	70435	040503	03101	23020103	Installation of 500/33 Transformer at Ang. Shehu Kakangi ward	-	4,214,972.14	4,425,720.75	4,647,006.78
GIWA	31820300	70132	131001	03101	23050101	Contribution to National Population Commission	20,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
GIWA	31820300	70133	131001	03101	23050103	Monitoring and Evaluation	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70421	010303	03101	23040101	Purchase of Seeds	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70361	021001	03101	23010139	Purchase of Information/ security Equipments & Public Address System for District Head	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
GIWA	31820300	70133	131001	03101	23030121	Completion of Renovation of Local Government Staff Quarters /Secretariat (Ongoing)	60,000,000.00	240,000,000.00	60,000,000.00	60,000,000.00
GIWA	31820300	70411	121001	03101	23020124	Construction/Provision of stores/shops at Galadimawa market	1,500,000.00	-	-	-
GIWA	31820300	70631	101001	03101	23020105	SHAWN II	3,000,000.00	-	-	-
GIWA	31820300	70133	131001	03101	23030121	Renovation of office equipments for Legistlative Chamber	10,000,000.00	40,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70436	141001	03101	23020103	Provision of Solar home System al LG Secretariat	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70912	050501	03101	23020107	Fencing of Primary Health Centers (PHC) at various Locations	10,000,000.00	-	-	-
GIWA	31820300	70912	050402	03101	23010124	Purchase of Teaching/Learning Aids	12,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
GIWA	31820300	70912	050501	03101	23020107	Purchase of black/white board	8,000,000.00	5,000,000.00	8,000,000.00	8,000,000.00
GIWA	31820300	70133	131001	03101	23020113	Purchase of Agric equipments / farm inputs	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70491	010202	03101	23020113	Rehabilitation/Repairs of Slaughter Slabs	5,743,744.00	5,743,744.00	5,743,744.00	5,743,744.00
GIWA	31820300	70435	141001	03101	23030102	Rehabilitation and repairs of electricity facilities	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70133	131001	03101	23030106	Renovation of primary schools across the LGA	50,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70133	131001	03101	23010101	Purchase/Acquisition of Land	30,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
GIWA	31820300	70491	131001	03101	23010129	Provision for Vocational and Skill Development	50,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70435	040503	03101	23020103	Purchase and Installation of Transformers at various locations	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	350,000,000.00	350,000,000.00
GIWA	31820300	70452	161001	03101	23020116	Rahabilitation/Repairs of Culverts across the LGA	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70452	161001	03101	23020116	Construction of Ring Culverts at Various Location	30,000,000.00	3,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70133	131001	03101	23030102	Extension of HT/LT line at Various Location	60,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
GIWA	31820300	70132	131001	03101	23010113	Purchase of Laptops/Computers for promotion of e-Learning	12,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70474	021001	03101	23010129	Support to Community Development	50,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70731	040501	03101	23010122	Purchase of Health/ Medical Equipments	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
GIWA	31820300	70731	040501	03101	23030105	Renovation of Primary Health Centres at various location	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	20,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
GIWA	31820300	70452	161001	03101	23020116	Construction of feeder Roads and Drainage across the LGA	200,000,000.00	20,000,000.00	60,000,000.00	60,000,000.00
GIWA	31820300	70133	021001	03101	23020118	Fencing of SIECOM Office Giwa (Ongoin)	7,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
GIWA	31820300	70133	131001	03101	23010122	Purchase of Pesticide for for Reduction of Mosquitoes population	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70912	050501	03101	23020107	Fencing of primary schools	10,000,000.00	-	-	-
GIWA	31820300	70451	131001	03101	23010105	Purchase of Official vehicle for Chairman	15,000,000.00	128,124,384.00	90,000,000.00	90,000,000.00
GIWA	31820300	70631	101001	03101	23020105	Construction and repairs of boreholes at various Localition	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70641	021001	03101	23020123	Installation of solar street light at various Location	80,000,000.00	40,000,000.00	50,000,000.00	50,000,000.00
GIWA	31820300	70133	131001	03101	23020118	Construction of Giwa Town Hall	50,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
GIWA	31820300	70133	131001	03101	23020118	Construction/Renovation of District Heads Houses (Ongoing)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70912	050502	03101	23010138	Procurement of Primary School Furniture	15,000,000.00	-	-	-
GIWA	31820300	70733	040301	03101	23010122	Purchase of Delivery Kits	10,000,000.00	-	10,000,000.00	10,000,000.00
GIWA	31820300	70133	131001	03101	23020118	Construction of Toilets at Primary Schools	5,000,000.00	-	-	-
GIWA	31820300	70631	101001	03101	23020105	Water and sanitation Programme	7,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70451	171001	03101	23010104	Purchase of Tricycles & Others	20,000,000.00	-	-	-
GIWA	31820300	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	11,000,000.00	-	-	-
GIWA	31820300	70133	131001	03101	23030112	Demarcation of Cattle Route	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70811	021001	03101	23020119	Construction of Stadium	40,000,000.00	-	-	-
GIWA	31820300	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	-	-	-

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
GIWA	31820300	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	100,000,000.00	50,000,000.00	30,000,000.00	30,000,000.00
GIWA	31820300	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	300,706,500.04	364,618,307.33	350,000,000.00	350,000,000.00
GIWA	31820300	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	12,000,000.00	-	-	-
GIWA	31820300	70451	131001	03101	23010105	Purchase of Vehicle for Vice Chairman	20,000,000.00	24,000,000.00	-	-
GIWA	31820300	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
GIWA	31820300	70133	131001	03101	23050107	Purchase of Fertilizer	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
GIWA	31820300	70451	131001	03101	23010105	Purchase of Buses	35,000,000.00	40,935,084.47	33,935,084.47	33,935,084.47
GIWA	31820300	70133	131001	03101	23050101	Contribution to Elections	450,000,000.00	1,000,000.00	5,000,000.00	5,000,000.00
GIWA	31820300	70133	131001	03101	23050107	40% Contribution to Zaria Metropolitan Authority	50,758,576.07	-	-	-
GIWA	31820300	70421	010303	03101	23010127	Purchase of Home Economic Equipment	31,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
GIWA	31820300	70133	131001	03101	23010112	Purchase of office furnitures	-	30,000,000.00	-	-
<b>GIWA LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR GIWA</b>	<b>2,794,508,820.11</b>	<b>1,874,491,377.59</b>	<b>1,649,052,179.15</b>	<b>1,657,770,846.68</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>IGABI LOCAL GOVERNMENT AREA</b>										
IGABI	31820500	70451	131001	03101	23010105	Purchase of Official Vehicles/District Head Official Vehicle	12,900,000.00	-	25,800,000.00	38,700,000.00
IGABI	31820500	70451	131001	03101	23010105	Purchase of Chairman, Vice Chairman & Other officials Motor Vehicle	20,000,000.00	235,000,000.00	130,000,000.00	195,000,000.00
IGABI	31820500	70133	131001	03101	23010112	Purchase of Office Furniture and Fittings	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
IGABI	31820500	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	700,000,000.00	1,050,000,000.00
IGABI	31820500	70133	131001	03101	23020118	Construction of Block Wall-Fence at L.G Staff Quarters, Turunku	15,000,000.00	15,000,000.00	20,000,000.00	30,000,000.00
IGABI	31820500	70133	131001	03101	23030101	Rehabilitaion / Repairs of LG Staff Quarter @ Turunku	11,000,000.00	-	21,282,397.70	31,923,596.55
IGABI	31820500	70133	131001	03101	23030101	Renovation of District Head's House Rigasa	5,000,000.00	-	10,000,000.00	15,000,000.00
IGABI	31820500	70133	131001	03101	23030121	PHASE II Renovation of Local Government Secetariat @ Turunku (On-going)	10,345,589.00	20,345,589.00	-	-
IGABI	31820500	70133	131001	03101	23030121	Renovation of Development Area Rigachikun Phase I	15,000,000.00	65,000,000.00	30,000,000.00	45,000,000.00
IGABI	31820500	70133	131001	03101	23010103	Purchase of Residential Houses at Rigasa for KADVIS	-	25,000,000.00	50,000,000.00	75,000,000.00
IGABI	31820500	70133	131001	03101	23050107	Payment for Capital Liabilities	7,430,680.00	15,954,864.25	11,909,728.50	17,864,592.75
IGABI	31820500	70132	131001	03101	23010113	Purchase of Computers & Tablets	2,300,000.00	10,300,000.00	30,600,000.00	45,900,000.00
IGABI	31820500	70132	131001	03101	23010113	Purchase of Computer Printers	1,000,000.00	1,000,000.00	2,000,000.00	3,000,000.00
IGABI	31820500	70133	131001	03101	23010128	Provision Nursery Materials	2,250,000.00	2,250,000.00	4,500,000.00	6,750,000.00
IGABI	31820500	70421	010303	03101	23010127	Purchase of Agro-Chemicals	5,000,000.00	5,000,000.00	10,000,000.00	15,000,000.00
IGABI	31820500	70421	010303	03101	23010127	Purchase of Chemicals for Control of Pest and Insects	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IGABI	31820500	70421	010303	03101	23040101	Purchase of Seeds	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
IGABI	31820500	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IGABI	31820500	70421	010303	03101	23010127	Procurement of Agricultural Implements	15,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
IGABI	31820500	70491	010202	03101	23020113	Construction of Mini Slaughter House at Mando (On-going)	5,152,205.79	5,152,205.79	10,304,411.58	15,456,617.37
IGABI	31820500	70491	010202	03101	23020113	Construction of Mini Slaughter House at Maraban Jos	5,242,921.00	5,242,921.00	10,485,842.00	15,728,763.00
IGABI	31820500	70491	010202	03101	23020113	Construction of mini Slaughter House at Rigachikun	7,073,071.34	3,873,655.12	7,747,310.24	11,620,965.36
IGABI	31820500	70491	010202	03101	23020113	Construction of mini Slaughter House at Amana Mai-Kasuwa	5,000,000.00	-	10,000,000.00	15,000,000.00
IGABI	31820500	70491	010202	03101	23020113	Construction of Slaughter House at Gadan Gayan	15,000,000.00	15,000,000.00	20,000,000.00	30,000,000.00
IGABI	31820500	70133	011001	03101	23030112	Fencing of Nursery Bed	1,300,000.00	1,300,000.00	2,600,000.00	3,900,000.00
IGABI	31820500	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	32,304,748.13	90,000,000.00	120,000,000.00
IGABI	31820500	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	25,000,000.00	105,000,000.00	140,000,000.00
IGABI	31820500	70621	131001	03101	23010101	Land Compensation	15,000,000.00	25,000,000.00	45,000,000.00	90,000,000.00
IGABI	31820500	70133	131001	03101	23010101	Purchase of Land at Maraban Jos (Liability)	2,000,000.00	-	6,000,000.00	12,000,000.00
IGABI	31820500	70133	131001	03101	23020101	Construction of Police out-post at Ung. Laima Mando	10,000,000.00	-	30,000,000.00	40,000,000.00
IGABI	31820500	70133	131001	03101	23010129	Construction of Police Strike Force at Kangimi Ubangida (On-going)	5,257,067.96	-	5,257,067.96	5,257,067.96
IGABI	31820500	70435	141001	03101	23020103	Construction / Provision of Electricity from Maje to Joga through Madatai and Bango Villages	50,806,360.00	30,806,360.00	41,612,720.00	62,419,080.00
IGABI	31820500	70435	141001	03101	23020103	Extension of Electricity from Ang/Matazu to Ang/Alkasim	17,135,274.05	-	34,270,548.10	51,405,822.15

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IGABI	31820500	70435	141001	03101	23020103	Extension of Electricity from Dutsen Mai to Ang/Malam and Ang/Bargu	785,285.18	17,920,559.23	1,570,570.36	2,355,855.54
IGABI	31820500	70435	040503	03101	23020103	Purchase of Transformers	13,000,000.00	17,000,000.00	26,000,000.00	39,000,000.00
IGABI	31820500	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	140,000,000.00	30,000,000.00	45,000,000.00
IGABI	31820500	70631	101001	03101	23020105	Constructions of 12No. Boreholes across the LGA	5,000,000.00	-	5,000,000.00	5,000,000.00
IGABI	31820500	70133	021001	03101	23030112	Fencing, Construction store with an office and Errosion Control at Fish pond Farming Training ground at Rigasa (Ongoing)	29,450,000.00	-	118,900,000.00	178,350,000.00
IGABI	31820500	70133	131001	03101	23030113	Construction of 1.2Km Length By 7M Width Surface Dressing Road From Old Kangimi to New Kangimi Village	5,404,954.85	-	10,809,909.70	16,214,864.55
IGABI	31820500	70452	161001	03101	23020116	Construction of 3.6 Km Feeder Road (Sub-Base) and Rehabilitation of Bridge along NTI to Gadani Village	11,637,680.00	-	21,275,360.00	31,913,040.00
IGABI	31820500	70133	131001	03101	23030113	Rehabilitation / Repairs of Feeder Roads	10,000,000.00	-	20,000,000.00	30,000,000.00
IGABI	31820500	70451	171001	03101	23020114	Construction / Provision of Road from Kamfanin Zango to Farda through Gidan Magaji and Kadauji respectively	20,000,000.00	-	40,000,000.00	60,000,000.00
IGABI	31820500	70451	171001	03101	23020114	Construction / Provision of Road at Jirwa to Kamfanin Pate to Narawan Kargo to Hayin Karbau tojaji	20,000,000.00	10,000,000.00	40,000,000.00	60,000,000.00
IGABI	31820500	70451	171001	03101	23020114	Construction / Provision of Road Kurmin Mashi (Mahuta Junction) to Mahuta to Malkali NECO Junction, Mando	20,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
IGABI	31820500	70133	131001	03101	23020118	40% Contribution to Kaduna Capital Territory	60,000,000.00	-	-	-
IGABI	31820500	70133	131001	03101	23020119	Renovation of Emir of Zazzau Bakwa Turunku Tomb 16th Century in Turunku Tsohowa	4,396,500.00	7,396,500.00	5,495,625.00	6,594,750.00
IGABI	31820500	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	444,875,744.32	365,845,045.11	437,500,000.00	525,000,000.00
IGABI	31820500	70133	131001	03101	23020126	Construction/provision of Cemetery at Rigasa Phase II	7,500,000.00	-	15,000,000.00	22,500,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction / Provision of Bridges & Culverts	5,000,000.00	-	10,000,000.00	15,000,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction of 12No. Culverts across the LGA	15,000,000.00	-	30,000,000.00	45,000,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction of bridge @ Ung. Gidan Iriga (On-going)	200,000.00	-	-	-
IGABI	31820500	70452	161001	03101	23020116	Construction of Bridge with Errosion Challeges at Makera Rigasa	41,703,843.34	41,703,843.34	83,407,686.68	125,111,530.02
IGABI	31820500	70452	161001	03101	23020116	Construction of collapsed bridge and surface dressing behind NTI	21,268,124.20	21,268,124.20	42,536,248.40	63,804,372.60
IGABI	31820500	70452	161001	03101	23020116	Construction of collapsed Mini bridge and reinforced concrete 1.5 by 1.5 tripple cell box culvert @ Gargai to Gora	14,800,000.00	14,800,000.00	29,600,000.00	44,400,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction of collapsed Mini bridge and reinforced concrete 1.5 by 1.5 tripple cell box culvert @ Rafin Wahana Panshanu	31,857,617.68	31,857,617.68	63,715,235.36	95,572,853.04
IGABI	31820500	70452	161001	03101	23020116	Construction of collapsed Mini bridge and reinforced concrete 1.5 by 1.5 tripple cell box culvert @ Ung. Gobirawa, Birnin Yero Tasha	3,571,498.82	-	7,142,997.64	10,714,496.46
IGABI	31820500	70452	161001	03101	23020116	Construction of Drainage at Afaka behind Gidan Maikalli	3,000,000.00	-	6,000,000.00	9,000,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction of Mini Bridge at Fada Ali Mando	3,000,000.00	6,000,000.00	6,000,000.00	9,000,000.00
IGABI	31820500	70452	161001	03101	23020116	Construction of side by side of 250m drainages	377,069.11	-	-	-

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IGABI	31820500	70452	161001	03101	23020116	Constructions of side by side Drainages of (850m X 2) with 19Nos of Culverts and Surface Dressing at Lokoja by Makarfi Road Rigasa (Phase I)	22,606,220.00	12,606,220.00	85,212,440.00	127,818,660.00
IGABI	31820500	70452	161001	03101	23020116	Reconstruction of Wonu Bridge at Igabi	5,522,836.37	-	-	-
IGABI	31820500	70452	161001	03101	23020116	Construction of bridge at Yakubu Bala Road Rigasa	35,000,000.00	-	70,000,000.00	105,000,000.00
IGABI	31820500	70451	171001	03101	23020114	Construction of 4.6KM Road at Mahuta	14,641,091.57	-	29,282,183.14	43,923,274.71
IGABI	31820500	70451	171001	03101	23020114	Construction of Surfacing (Tarring of Rural Feeder Road) from Wusono to Gadago	7,956,996.08	-	15,913,992.16	23,870,988.24
IGABI	31820500	70435	141001	03101	23020103	Provision and Installation of Solar Electricity	20,000,000.00	-	40,000,000.00	60,000,000.00
IGABI	31820500	70435	141001	03101	23030102	Rehabilitation / Repairs - Electricity	5,000,000.00	45,000,000.00	10,000,000.00	15,000,000.00
IGABI	31820500	70631	101001	03101	23030104	Rehabilitation of Boreholes across the Local Government	1,080,000.00	5,000,000.00	10,000,000.00	15,000,000.00
IGABI	31820500	70451	171001	03101	23010104	Purchase of Tricycles and others	9,000,000.00	9,000,000.00	18,000,000.00	27,000,000.00
IGABI	31820500	70461	131001	03101	23010139	Purchase of public Address System for District Heads	436,500.00	436,500.00	873,000.00	1,309,500.00
IGABI	31820500	70912	050402	03101	23010124	Purchase of Teaching/Learning Aid Equipment	10,000,000.00	15,000,000.00	40,000,000.00	60,000,000.00
IGABI	31820500	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	-	-	-
IGABI	31820500	70133	131001	03101	23010139	Enhancing Trade Investment by Empowerment Programme Activities	12,000,000.00	67,000,000.00	24,000,000.00	36,000,000.00
IGABI	31820500	70133	131001	03101	23020102	Construction of Corpers Lodge / Transit Camp for NYSC	7,500,000.00	7,500,000.00	15,000,000.00	22,500,000.00
IGABI	31820500	70912	050501	03101	23020107	Construction of 2-Blocks of 2-Class rooms @ Gwada	7,000,000.00	14,000,000.00	7,000,000.00	7,000,000.00
IGABI	31820500	70133	131001	03101	23020118	Construction and furnishing of 350 Capacity Town Hall at Rigasa	20,000,000.00	-	40,000,000.00	60,000,000.00
IGABI	31820500	70491	131001	03101	23020118	Construction of Skill Equisition Center at Jaji	7,344,260.00	40,000,000.00	14,688,520.00	22,032,780.00
IGABI	31820500	70133	131001	03101	23030106	Construction of Toilets at Primary Schools	15,000,000.00	15,000,000.00	30,000,000.00	45,000,000.00
IGABI	31820500	70133	050505	03101	23030106	Fencing of Primary School at Mahuta Afaka	11,000,000.00	-	22,000,000.00	33,000,000.00
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Renovation of LEA Primary School Kaho	4,050,000.00	389,829.66	779,659.32	1,169,488.98
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Renovation of LEA Primary School Ung. Fate	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Renovation of Blocks 'A', 'B' and 'C' of One Block of Two Classrooms with an office each at LEA Primary School Kwarau	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Renovation of Fence, Blocks 'A', 'B', and 'C' of One Block of Two Classrooms with an office each at LEA Primary School Madaki Adamu Rigachikun	10,000,000.00	-	10,000,000.00	10,000,000.00
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Repairs of Public Schools across the LGA	175,000,000.00	20,384,332.90	70,384,332.90	70,384,332.90
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation / Renovation of One Block of Two Classrooms with an office at LEA Primary School Sabon Gari Daura	7,000,000.00	7,000,000.00	14,000,000.00	21,000,000.00
IGABI	31820500	70133	131001	03101	23030121	PHASE I - Renovation of Local Government Primary Education Secetariat at Turunku	16,000,000.00	16,000,000.00	32,000,000.00	48,000,000.00
IGABI	31820500	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	7,000,000.00	7,000,000.00	14,000,000.00	21,000,000.00
IGABI	31820500	70912	050502	03101	23010138	Purchase of School Furnitures (Desks & Seats)	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IGABI	31820500	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	75,000,000.00	25,000,000.00	100,000,000.00	150,000,000.00
IGABI	31820500	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	30,000,000.00	40,000,000.00	60,000,000.00
IGABI	31820500	70422	010601	03101	23040101	Tree Planting Programme at Public Schools, Health Centres and Other public Places	-	17,000,000.00	34,000,000.00	51,000,000.00
IGABI	31820500	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	10,000,000.00	12,000,000.00	18,000,000.00
IGABI	31820500	70731	040501	03101	23010122	Purchase of Health/ Medical Equipments	20,000,000.00	25,000,000.00	50,000,000.00	75,000,000.00
IGABI	31820500	70133	131001	03101	23010122	Purchase of Pesticide for for Reduction of Mosquitoes population	7,780,500.00	7,780,500.00	15,561,000.00	23,341,500.00
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation / Repairs of Primary Health Centre (PHC) Ung. Bakko	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation and Upgrading of Primary Health Centre (PHC) Kerawa	20,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation/Repairs of PHC Clinic @ Gwada	7,000,000.00	14,000,000.00	14,000,000.00	21,000,000.00
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation/Repairs of PHC Girku	6,000,000.00	14,000,000.00	12,000,000.00	18,000,000.00
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation/Repairs of PHC Ribako	6,000,000.00	14,000,000.00	12,000,000.00	18,000,000.00
IGABI	31820500	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,833,333.33	11,666,666.67
IGABI	31820500	70731	040501	03101	23020128	Purchase of Residential Houses for Expansion of PHC Rigachikun	5,000,000.00	7,000,000.00	10,000,000.00	15,000,000.00
IGABI	31820500	70491	131001	03101	23030121	Rehabilitation of Skill Acquisition Centre Zangon Aya	-	20,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary school Gwaraji Phase I		20,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary school Barakallahu		10,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary school Kamfanin Zango		10,000,000.00		
IGABI	31820500	70452	161001	03101	23020116	Rehabilitation of Bridge at Kashin Tsuntsuwa		8,000,000.00		
IGABI	31820500	70452	161001	03101	23020116	Construction of Drainage at shehu Idris Road Jaji (one line)		20,000,000.00		
IGABI	31820500	70133	050505	03101	23030106	Fencing of LEA Primary School at Likora and Kurmin Kaduna		25,000,000.00		
IGABI	31820500	70133	131001	03101	23010103	Purchase of Residential House at Gadan gayan market		15,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary School Zango Aya		20,000,000.00		
IGABI	31820500	70491	131001	03101	23010129	Purchase of Equipment for Skill Acquisition Centre		20,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary School Sabon Birmi		10,000,000.00		
IGABI	31820500	70912	050501	03101	23030106	Rehabilitation of LEA Primary School Igabi		15,000,000.00		
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation/Repairs of PHC Centres		50,000,000.00		
IGABI	31820500	70435	141001	03101	23020103	Construction/provision of Electricity		40,000,000.00		
IGABI	31820500	70133	131001	03101	23030121	Renovation of Development Area Jaji		40,000,000.00		
IGABI	31820500	70133	131001	03101	23030121	Renovation of Development Area Mando		20,000,000.00		
IGABI	31820500	70133	131001	03101	23021114	Construction/Provision of Road from Jaji to Gimi through Wusono		40,000,000.00		
IGABI	31820500	70731	040501	03101	23030105	Rehabilitation/Repairs and upgrading of PHC Centres Kamfanin Zango	-	5,000,000.00	25,000,000.00	25,000,000.00
<b>IGABI LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR IGABI</b>	<b>2,382,639,890.66</b>	<b>2,512,319,415.41</b>	<b>3,634,752,120.07</b>	<b>5,225,375,458.85</b>

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>IKARA LOCAL GOVERNMENT AREA</b>										
IKARA	31810600	70451	131001	03101	23010105	Purchase of Nos 2 Peugeot 406 for staff use.	15,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
IKARA	31810600	70133	131001	03101	23010121	Procurement of Desk & chairs for Residential quarters of all Heads of Dept.	5,000,000.00	5,000,000.00	250,000.00	125,000.00
IKARA	31810600	70133	131001	03101	23030101	Renovation of L.G Residential Buildings	10,000,000.00	11,000,000.00	5,500,000.00	2,750,000.00
IKARA	31810600	70131	131001	03101	23030121	Rehabilitation/Repair of LG Secretariat & Offices	5,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
IKARA	31810600	70435	040503	03101	23020103	Purchase of Transformers and Installation Across the L.G	5,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00
IKARA	31810600	70133	131001	03101	23020118	Purchase of Decorating Materials at Multi Purpose Town Hall Ikara.	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70621	131001	03101	23010101	Payment of Land Compensation.	15,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70133	021001	03101	23030121	Fencing of Ikara Prison	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70361	021001	03101	23010128	Purchase of Security Equipment for security personnel used	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23030121	Rehabilitation of 3nos of Districts head houses at Ikara,Paki and Pala.	15,000,000.00	20,000,000.00	10,000,000.00	5,000,000.00
IKARA	31810600	70361	021001	03101	23020118	Construction of Police out post at Auchan Town.for security personnel.	5,000,000.00	-	4,200,000.00	4,200,000.00
IKARA	31810600	70133	131001	03101	23030121	Renovation of Local Government Secretariat Fence	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70133	131001	03101	23050101	Conduct of General Election	435,000,000.00	-	25,000,000.00	12,500,000.00
IKARA	31810600	70133	131001	03101	23020127	Construction of CBT Centre	-	60,000,000.00	10,000,000.00	10,000,000.00
IKARA	31810600	70451	171001	03101	23010104	Purchase of Motor Cycles (Keke Napep) for security agents	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
IKARA	31810600	70133	131001	03101	23030126	Rehabilitation/Repairs Of Cemeteries across the LGA	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70421	010303	03101	23010127	Procurement of Ox - Drawn Plough for farmers.	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70133	131001	03101	23020122	Beaconing and Demarcation of Routes	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23030115	Maintenance of Local fish pond	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
IKARA	31810600	70421	010303	03101	23010127	Purchase of Fertilizer	15,000,000.00	55,000,000.00	35,000,000.00	35,000,000.00
IKARA	31810600	70811	021001	03101	23030118	Renovation of Ikara Township Stadium.	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70133	131001	03101	23030129	Dredging of Dams in Anchan and Southern part of Paki	5,000,000.00	45,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70491	010202	03101	23020113	Construction of Modern Slaughter Slab at Pala ,Kurmin Kogi Auchan and Pampaida	5,000,000.00	20,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70133	131001	03101	23020124	Construction of Modern market Stalled in Saulawa,Ikara and,Pala	10,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70133	131001	03101	23020101	Construction of Police out at Saya Saya	5,000,000.00	10,000,000.00	5,000,000.00	12,500,000.00
IKARA	31810600	70421	010303	03101	23010127	Purchase of Agricultural equipment/ imput	10,000,000.00	5,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70452	161001	03101	23020116	Rehabilitation of Drainages at Saulawa and along Sabon Gari to Auchan	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70491	131001	03101	23010129	Purchase of Skill Acquisition Equipment	10,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
IKARA	31810600	70731	040501	03101	23020128	Contribution to PHCs	10,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70133	131001	03101	23040102	Erosion and Flood control Across the L.G	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70474	021001	03101	23010129	Construction/Provision of Infrastructure for community development Across L.G	25,555,522.53	514,077,365.91	25,080,025.84	12,540,012.92
IKARA	31810600	70133	131001	03101	23010128	Purchase of Pesticide for reduction of mosquitoes population across L.G	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IKARA	31810600	70133	131001	03101	23030122	Maintenance and Clearing of bush for general protection.	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
IKARA	31810600	70421	010303	03101	23040101	Purchase of SMART seed/seedling for farmers	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70422	010601	03101	23040101	Tree planting campaign for environmental protection.	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70132	131001	03101	23010113	Purchase of Computers and accessories.	3,500,000.00	3,500,000.00	1,750,000.00	875,000.00
IKARA	31810600	70133	131001	03101	23050103	Conduct of Routine Monitoring and Evaluation of Capital Projects	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23030121	Renovation of L.G. Education Authority complex	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70451	171001	03101	23010104	Purchase of Motor Cycles for Security Agent.	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70361	021001	03101	23020118	Fencing of Primary Schools across the LGA for security challenged	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70912	050502	03101	23010138	Purchase of furniture for primary schools used Across L.G	5,000,000.00	15,000,000.00	7,500,000.00	3,750,000.00
IKARA	31810600	70133	131001	03101	23020118	construction of toilets at primary schools Across the L.G	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70912	050402	03101	23010124	Purchase of Teaching / Learning Aids for primary school used.	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70132	131001	03101	23010113	Purchase/Installation of computers for CBT centre and networking	-	49,500,000.00	3,000,000.00	3,000,000.00
IKARA	31810600	70912	050502	03101	23010138	Supply of School Furniture at LGEA Primary School Yelwan Daji, Paki	2,000,000.00	-	3,000,000.00	3,000,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Bridges and Culverts for community Development . Across L.G	20,000,000.00	90,000,000.00	10,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction of concrete wall fence around LG Secretariate	-	50,000,000.00	3,000,000.00	3,000,000.00
IKARA	31810600	70912	050502	03101	23010138	Supply of School Furniture at UBE Primary School at Kwakwa	2,000,000.00	2,000,000.00	1,000,000.00	500,000.00
IKARA	31810600	70631	101001	03101	23020105	SHAWN 11 Program for community use.	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
IKARA	31810600	70461	131001	03101	23010139	Purchase of information equipments.as Micro phones and public address systems.	3,000,000.00	3,000,000.00	1,500,000.00	750,000.00
IKARA	31810600	70491	131001	03101	23010129	Provision for Vocational and Skills Development for empowerment .	5,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70451	171001	03101	23020114	Construction of Road From Tashar Rabo,Ung.Barau,Rafin Tabo to Galma	1,000,000.00	1,000,000.00	500,000.00	250,000.00
IKARA	31810600	70435	141001	03101	23020103	Construction of Electricity at Kofar Kudu, Galadimawa to Kofar Arewa, Paki Town	2,000,000.00	3,000,000.00	1,500,000.00	750,000.00
IKARA	31810600	70912	050501	03101	23020107	Constrution of 1 block of 2 classroom at Yakasai kar Hayin Tata ,Bayan Dutse and Ang /Fulani	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
IKARA	31810600	70912	050501	03101	23020107	Construction of 1 block of 2 classroom at jangargari.	3,000,000.00	-	3,000,000.00	3,000,000.00
IKARA	31810600	70133	131001	03101	23030106	Renovation of primary schools across the LGA	20,000,000.00	55,000,000.00	17,500,000.00	8,750,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction of Disable workshop office at ikara.	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Bridge along Paki to Sabon gari Paki road	1,000,000.00	2,000,000.00	1,000,000.00	500,000.00
IKARA	31810600	70731	040501	03101	23020106	Construction of Health Clinics and services across L.G	10,000,000.00	20,000,000.00	10,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23010122	Purchase of scanner and other Health Equipment.	25,000,000.00	40,000,000.00	15,000,000.00	7,500,000.00
IKARA	31810600	70731	040501	03101	23030105	Rehabilitation of Health Clinic Across L.G	10,000,000.00	30,000,000.00	10,000,000.00	5,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IKARA	31810600	70731	040501	03101	23020106	Procurement and maitenance of solar refridgerator for 255 PHCs	500,000.00	20,000,000.00	20,000,000.00	20,000,000.00
IKARA	31810600	70511	091001	03101	23040104	Refuse Evacuation and waste management.	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction /Provision of Boleholes Across the L.G	5,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70452	161001	03101	23020116	Rehabilitation of Bridge and culvert across L.G	15,000,000.00	15,000,000.00	7,500,000.00	3,750,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction of Hand bore Hole at Saya Saya and Ganzama village ,Masama T/wada Paki	1,000,000.00	500,000.00	250,000.00	125,000.00
IKARA	31810600	70133	131001	03101	23030113	Rehabilitation of Existing Road from Ikara to Saya Saya	500,000.00	1,000,000.00	1,000,000.00	1,000,000.00
IKARA	31810600	70133	131001	03101	23010122	Food and Nutrition Program	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70451	171001	03101	23020114	Construction of Road from Gidan Sammako ,Mahangi road to Kawo k/kogi	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70435	040503	03101	23020103	Construction of Electrification sub station and 33 KVA Transformer and Installation from Saya Saya to Gidan Mudi Hayin Kamfa and Gidan Madara	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
IKARA	31810600	70733	040301	03101	23010122	Purchase of delivery Kits	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
IKARA	31810600	70133	131001	03101	23030113	Rehabilitation (erosion control ) of Road Jangargari to Agalawa, Jamfalan	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70436	141001	03101	23020103	Provision of Solar Home System for community protection Across the L.G,A	25,000,000.00	25,000,000.00	12,500,000.00	6,250,000.00
IKARA	31810600	70133	131001	03101	23030102	Rehabilitation / Replacement of vandalised Electrical Equipment across the LGA	5,000,000.00	20,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Culvert from Yaka Mallam to Gadar Alh. Bara'u, Ikara ,By pass Paki,Tashan Gyide to Anguwan Kanawa Saulawa and Kankanki Ikara	3,000,000.00	-	2,000,000.00	2,000,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Small bridge between Hayin Maikai to Kwanar Jalli Road	5,000,000.00	3,000,000.00	1,500,000.00	750,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction / Provision of Bore Holes across the LGA	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Bridge and Culvert from Tashar Gyide to Anguwan Kanawa, Saulawa	1,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70631	101001	03101	23020105	Construction of Hand Pump Borehole at Ganzama village, Masama and T/Wada Paki	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction of Hostel Accommodation and Mosque at El-Rufa'I Multi Purpose Town Hall, Ikara.	5,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70451	171001	03101	23020114	Construction of road at West/south of Auchan to Wambai	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70435	141001	03101	23020103	Construction of Electricity from Saya - Saya to Gidan Mudi Hayin Kamfa and Gidan Maidara	3,711,326.55	3,711,326.55	3,711,326.55	3,711,326.55
IKARA	31810600	70631	101001	03101	23020105	Construction of Boreholes at ung.makera gangarida kunkurai,Jafaru Aliyu primary school to river T/wada Paki and Gidan Bakoshi rugan Dahiru K/Kogi	2,475,328.55	2,475,326.55	2,475,326.55	2,475,326.55

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
IKARA	31810600	70912	050501	03101	23020107	Construction of One Block of Two Class rooms at Ahmadu Ali,Rumi,Kurfi,Saulawa,Paki,Auchanawa,U/g Barau,Gangarida,Pala,Botariand Malinkanchi	15,280,000.00	72,280,000.00	66,140,000.00	33,070,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Bridges at Hayin Mande to Sabon Garin Malikanchi and Amadu Dogo Road Ikara	1,476,173.58	3,308,673.45	1,654,336.73	827,168.36
IKARA	31810600	70451	171001	03101	23020114	Construction of 5km Feeder road from Saya Saya to Botori (On-going)	50,000,000.00	50,000,000.00	45,000,000.00	112,500,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Bridge Along Saulawa to Jammamara Road	615,836.67	2,000,000.00	1,000,000.00	500,000.00
IKARA	31810600	70452	161001	03101	23020116	Construction of Box culvert at Dam karemi Mahuta	500,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70133	131001	03101	23010101	Purchase of Residential for Construction new primary school Building at Ikara	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
IKARA	31810600	70452	161001	03101	23020116	Control Erosion / Flood of box culvert at Malikanchi ikara L.G	2,716,661.20	-	21,358,330.60	10,679,165.30
IKARA	31810600	70452	161001	03101	23020116	Construction of Drainages across the L.G	30,000,000.00	14,000,000.00	7,000,000.00	3,500,000.00
IKARA	31810600	70133	021001	03101	23020118	Fencing /Quarter of Auchan Police Out Post	20,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70133	131001	03101	23020118	Construction of Town Hall at Auchan	25,000,000.00	10,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70631	101001	03101	23020105	Construction of Standard Motorized Borehole Across LG	15,000,000.00	50,000,000.00	5,000,000.00	2,500,000.00
IKARA	31810600	70631	101001	03101	23030104	Rehabilitation/Repairs of Boreholes across the LG		10,000,000.00		
IKARA	31810600	70133	131001	03101	23030112	Purchase of Teaching /Learning aid equipment	10,000,000.00	5,000,000.00	2,500,000.00	1,250,000.00
IKARA	31810600	70912	050502	03101	23010138	Supply of School Furniture across the L.G	75,000,000.00	50,000,000.00	25,000,000.00	12,500,000.00
IKARA	31810600	70436	201001	03101	23020103	Construction /Provision of Solar Light across L.G	22,000,000.00	122,000,000.00	11,000,000.00	5,500,000.00
IKARA	31810600	70451	131001	03101	23010105	Purchase of Vehicle for Chairman & Vice Chairman	20,000,000.00	205,000,000.00	10,000,000.00	5,000,000.00
IKARA	31810600	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	5,500,000.00	20,000,000.00	10,000,000.00
IKARA	31810600	70451	131001	03101	23010105	Purchase of Vehicles ,Gadges and other materials	372,800,000.00	41,800,000.00	20,900,000.00	10,450,000.00
IKARA	31810600	70474	021001	03101	23010129	Purchase of community Development materials	30,000,000.00	25,000,000.00	7,500,000.00	3,750,000.00
<b>IKARA LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR IKARA</b>	<b>1,694,130,849.08</b>	<b>2,269,152,692.46</b>	<b>815,269,346.26</b>	<b>674,577,999.68</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>JABA LOCAL GOVERNMENT AREA</b>										
JABA	31830700	70422	010601	03101	23040101	Tree Planting campaign	4,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
JABA	31830700	70491	131001	03101	23010129	Purchase of skills Acquisition ,materials	10,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70133	131001	03101	23050101	Bank to land	5,122,269.18	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70421	010303	03101	23010127	Purchase of veterinary drugs /vaccines	5,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
JABA	31830700	70452	161001	03101	23020116	Construction of Culverts and Drainages at Chori makama and samban wards	20,000,000.00	70,000,000.00	20,000,000.00	20,000,000.00
JABA	31830700	70451	171001	03101	23020114	Construction of feeder roads at across the LGA	20,000,000.00	60,000,000.00	20,000,000.00	20,000,000.00
JABA	31830700	70133	131001	03101	23010122	Construction of market in sabchem ward	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
JABA	31830700	70451	171001	03101	23020114	Construction of township road in sabchem ward	10,000,000.00	50,000,000.00	15,000,000.00	15,000,000.00
JABA	31830700	70133	131001	03101	23020118	Const. Of Billboards	9,999,999.99	20,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70631	101001	03101	23020105	Const. of Boreholes across the LGA	20,000,000.00	40,000,000.00	20,000,000.00	20,000,000.00
JABA	31830700	70731	040501	03101	23030105	Rehabilitation of PHC centres across the LGA	20,000,000.00	40,000,000.00	20,000,000.00	20,000,000.00
JABA	31830700	70731	040501	03101	23020106	Const. of Primary health care at chori makama ward	4,000,000.00	9,040,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	041001	03101	23030105	Fencing of health Care centre at chori makama ward	2,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
JABA	31830700	70912	050501	03101	23020107	Const/provision of public schools at Chori,Nduya,Fai and Daddu wards	25,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
JABA	31830700	70452	161001	03101	23020116	Const. of Bridges at Dura -Bitaro and Daddu wards	20,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
JABA	31830700	70133	131001	03101	23020127	Construction of computer training/CBT centre	30,000,000.00	120,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70631	101001	03101	23020105	Standard motorised Borehole	15,000,000.00	60,000,000.00	15,000,000.00	15,000,000.00
JABA	31830700	70133	131001	03101	23040105	Partnership for expanded water,sanitation and hygiene	10,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
JABA	31830700	70731	040501	03101	23050101	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70435	040503	03101	23020103	Purchase and Installation of Transformers at Samban ward	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
JABA	31830700	70491	010202	03101	23020113	Const. of Abbatior/ slaughter slab	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	131001	03101	23020113	Nusery materials	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	011001	03101	23020113	Fencing of Nusery bed	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
JABA	31830700	70133	131001	03101	23010112	Purchase of Residential Furnitures	20,000,000.00	13,000,000.00	13,000,000.00	13,000,000.00
JABA	31830700	70133	131001	03101	23010123	Purchase of fire fighting equipment	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70361	021001	03101	23010128	Purchase of security equipment	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70641	021001	03101	23020123	Construction/provision of street light	15,000,000.00	-	-	-
JABA	31830700	70491	131001	03101	23010129	Purchase of vocational and skills development equipment	10,000,000.00	60,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70421	010303	03101	23010127	Purchase of farm inputs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	131001	03101	23030121	Improvement of local Government secreteriate	10,000,000.00	40,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70912	050502	03101	23010138	Procurement of school furnitures	10,000,000.00	25,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70912	050402	03101	23010124	Purchase of Teaching and Learning Aiids equipemnt	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
JABA	31830700	70451	131001	03101	23010105	Purchase of official vehicles	30,000,000.00	50,000,000.00	30,000,000.00	30,000,000.00
JABA	31830700	70133	131001	03101	23010119	Rehabilitation of electrical equipment and fittings	5,000,000.00	15,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	131001	03101	23030112	Rehabilitation of Agricultural facilities	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00
JABA	31830700	70133	131001	03101	23030124	Rehabilitation of Market /parks	5,000,000.00	5,000,000.00	2,000,000.00	2,000,000.00
JABA	31830700	70133	131001	03101	23030102	Rehabilitation/repairs of power generating plant	2,000,000.00	10,000,000.00	2,000,000.00	2,000,000.00
JABA	31830700	70631	101001	03101	23030104	Rehabilitation/repairs of broken down Boreholes	10,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70133	131001	03101	23030113	Rehabilitation of feeder roads	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
JABA	31830700	70133	131001	03101	23030103	Rehabilitation/repairs of local Government Staff quarters	10,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027	
JABA	31830700	70133	131001	03101	23030106	Rehabilitation/repairs of schools across the LGA	10,000,000.00	50,000,000.00	10,000,000.00	10,000,000.00	
JABA	31830700	70435	040503	03101	23020103	Rural electrification projects across the LGA	40,000,000.00	100,000,000.00	40,000,000.00	40,000,000.00	
JABA	31830700	70421	010303	03101	23010127	Purchase of chemicals for control of pest and diseases	10,000,000.00	4,682,605.82	4,682,605.82	4,682,605.82	
JABA	31830700	70452	161001	03101	23020116	Const. of road/Bridge at Tunga Nok	10,701,928.52	6,000,000.00	6,000,000.00	6,000,000.00	
JABA	31830700	70421	010303	03101	23010127	Support to farmers	10,000,000.00	15,000,000.00	5,000,000.00	5,000,000.00	
JABA	31830700	70641	021001	03101	23020123	Provision of solar street light at chori and Fai wards	20,000,000.00	40,000,000.00	30,000,000.00	30,000,000.00	
JABA	31830700	70733	040301	03101	23010122	Purchase of delivery kits	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00	
JABA	31830700	70731	040501	03101	23010122	Purchase of hospital equipment	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00	
JABA	31830700	70133	131001	03101	23020127	Const. of Toilets at primary schools	5,000,000.00	15,000,000.00	5,000,000.00	5,000,000.00	
JABA	31830700	70451	171001	03101	23010104	Purchase of Tricycles	8,750,000.00	19,750,000.00	8,750,000.00	8,750,000.00	
JABA	31830700	70436	141001	03101	23020103	Provision of solar home system	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00	
JABA	31830700	70133	131001	03101	23020102	Const. of 3 D/heads residence at Nok,Fada and Daddu	30,000,000.00	31,000,000.00	30,000,000.00	30,000,000.00	
JABA	31830700	70132	131001	03101	23010113	Purchase of computers and Assocesories	5,000,000.00	10,000,000.00	5,000,000.00	5,000,000.00	
JABA	31830700	70491	131001	03101	23020118	Const. and Equipping of Skills Acquisition Centre (Women multipurpose centre)	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00	
JABA	31830700	70421	010303	03101	23020113	Comnstruction of fertilizer store	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	
JABA	31830700	70421	010303	03101	23010127	Procurement of Agricultural implements	10,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	
JABA	31830700	70133	131001	03101	23020102	Landscapping of Local Governemnt Qtrs.	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	
JABA	31830700	70133	021001	03101	23020102	Fencing of Local government quarters	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00	
JABA	31830700	70912	050402	03101	23010124	Procurement of Teaching and learning Equipment	10,000,000.00	20,960,000.00	1,000,000.00	1,000,000.00	
JABA	31830700	70912	050502	03101	23010138	Supply of School Furnitures across the LGA	70,000,000.00	59,000,000.00	30,000,000.00	30,000,000.00	
JABA	31830700	70133	131001	03101	23020118	Construction/provision of Infrastructure across the LGA	212,799,935.16	293,412,186.89	350,000,000.00	350,000,000.00	
JABA	31830700	70436	201001	03101	23020103	Const/provision of solar light across the LGA	22,000,000.00	50,000,000.00	15,000,000.00	15,000,000.00	
JABA	31830700	70451	131001	03101	23010105	Purchase of Vehicle for Chairman & vice chairman	20,000,000.00	208,000,000.00	3,000,000.00	3,000,000.00	
JABA	31830700	70421	010402	03101	23010127	Purchase of Grains Buffer Stock	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00	
JABA	31830700	70451	131001	03101	23010105	Purchase of security Vehicles,Gadgets and other materials	521,800,000.00	150,000,000.00	350,000,000.00	350,000,000.00	
JABA	31830700	70421	010303	03101	23010127	Purchase of fertilizer	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00	
JABA	31830700	70474	021001	03101	23010129	Purchase of community Development Materials	30,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00	
JABA	31830700	70133	131001	03101	23030103	Rehabilitation/Repairs of Building		35,000,000.00			
JABA	31830700	70133	131001	03101	23020101	Construction / Provision of Office Building (Legislative Office)	-	79,000,000.00	10,000,000.00	10,000,000.00	
<b>JABA LOCAL GOVERNMENT AREA</b>							<b>TOTAL FOR JABA</b>	<b>1,700,674,132.85</b>	<b>2,295,844,792.71</b>	<b>1,545,432,605.82</b>	<b>1,545,432,605.82</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>JEMA'A LOCAL GOVERNMENT AREA</b>										
JEMA'A	31830800	70421	010303	03101	23010127	Purchase of Tractors	9,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
JEMA'A	31830800	70422	010601	03101	23040101	Tree Planting	6,500,200.00	6,500,200.00	6,500,200.00	6,500,200.00
JEMA'A	31830800	70133	131001	03101	23020122	Demarcation of Cattle Route	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation & Hygiene (PEWASH)	10,500,000.00	15,500,000.00	57,500,000.00	57,500,000.00
JEMA'A	31830800	70133	131001	03101	23050103	Conduct of Routine Monitoring and Evaluation of Capital Projects		4,860,000.00	4,860,000.00	4,860,000.00
JEMA'A	31830800	70421	010303	03101	23010127	Purchase of Irrigation Pumps	2,160,000.00	4,800,000.00	4,800,000.00	9,600,000.00
JEMA'A	31830800	70133	131001	03101	23020103	Purchase of 500/11 KVA Tranformers at Kindaza Street by Katsina Street, Kafanchan, Kafanchan B Ward	6,000,000.00	6,000,000.00	-	-
JEMA'A	31830800	70731	040501	03101	23020106	Construction of PHC at Mada Yamma, Barde Ward	10,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
JEMA'A	31830800	70451	171001	03101	23020114	Construction of Road from Jaba-Kala, Barde Ward	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Construction and Provision of BoreHole at Kariyo, Asso Ward	2,000,000.00	2,000,000.00	-	-
JEMA'A	31830800	70133	131001	03101	23050107	Support Services	83,000,000.00	50,000,000.00	1,200,000,000.00	1,200,000,000.00
JEMA'A	31830800	70451	171001	03101	23020114	Construction of Road from Kwagiri-Ung Bido, Asso Ward	10,208,000.00	20,320,000.00	20,320,000.00	20,320,000.00
JEMA'A	31830800	70133	131001	03101	23020124	Construction of Market Stalls at Kagoma Market, Kagoma Ward	9,750,000.00	15,000,000.00	6,000,000.00	5,250,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Construction / Provision of Electricity at Nimbia, Gidan Waya Ward	7,475,578.50	11,500,890.00	4,600,356.00	4,025,311.50
JEMA'A	31830800	70912	050501	03101	23020107	Construction/ Provision of 1 Block of 2 Class Rooms and Office at Dogon Fili Primary School and Forest Camp, Gidan Waya Ward	9,750,000.00	25,000,000.00	10,000,000.00	8,750,000.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction/Provision of 5No. Culverts at Gada Biu, Arusuwa and Godogodo		5,000,000.00	2,000,000.00	1,750,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Construction/Provision of Electricity at Golkofa, Nindem and Gada Biu	12,800,000.00	16,800,000.00	6,720,000.00	5,880,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Construction/Provision of Electricity at Ung Moroa-Gwandara		25,000,000.00	10,000,000.00	8,750,000.00
JEMA'A	31830800	70133	131001	03101	23030106	Repairs/Renovation of Primary School at Ung Mission	10,000,000.00	15,000,000.00	-	-
JEMA'A	31830800	70421	010303	03101	23030112	Repairs/Renovation of Women Centre, Kafanchan A	3,000,000.00	3,000,000.00	1,200,000.00	1,050,000.00
JEMA'A	31830800	70731	040501	03101	23020106	Construction of PHC at Sabon Gari Tafari		8,000,000.00	8,000,000.00	2,800,000.00
JEMA'A	31830800	70451	171001	03101	23020114	Construction/Provision of Road at Tajak and Tafari	11,567,311.50	24,567,311.50	9,826,924.60	8,598,559.03
JEMA'A	31830800	70133	131001	03101	23030106	Repairs and Renovation of Model Primary School Takau, Takau Ward	8,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Construction/Provision of Boreholes at Ang Goni, Takau II, Yanshi and Ung Musa		8,000,000.00	8,000,000.00	-
JEMA'A	31830800	70133	131001	03101	23030106	Repairs and Renovation of Primary School at Ung Fari	5,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70435	040503	03101	23020103	Step Down of Electrification at PHC Ung Fari, Kaninkon Ward	4,000,000.00	4,000,000.00	1,600,000.00	1,400,000.00
JEMA'A	31830800	70451	171001	03101	23020114	Construction/Provision of Road from Bayan Loco-Ung Masara-Zikpak		24,000,000.00	9,600,000.00	8,400,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
JEMA'A	31830800	70631	101001	03101	23020105	Construction/Provision of Boreholes at Ma'adam, Mamah, Ung Galadima	6,000,000.00	6,000,000.00	-	-
JEMA'A	31830800	70731	040501	03101	23020106	Repairs and Renovation of PHC Ung. Yashi, Takau Ward	8,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Extension of Electricity to Hayin Gada in G/Waya	7,500,000.00	9,500,000.00	3,800,000.00	3,325,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Extension of Electricity to Kyayya II	8,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction of 5No Culverts in Each Ward in Jema'a LGA	15,000,000.00	25,000,000.00	10,000,000.00	8,750,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Extension of Electricity at Jagindi to Kogum River phase I & II	20,690,800.00	30,690,800.00	20,276,320.00	17,741,780.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction/Maintenance of Drainages Across the wards of the LGA (Control of Erosion with Buildded Stone, Laterite)	9,750,000.00	-	12,300,000.00	10,762,500.00
JEMA'A	31830800	70912	050501	03101	23030106	Rehabilitation / Repairs of Primary School at Jagindi Gari	8,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Construction and Provision of Electricity from Jagindi-Amere- Gerti, Kaninkon Ward	19,000,000.00	22,000,000.00	8,800,000.00	7,700,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Step-Down of Electricity at Ung. Jibrin Kagoma		12,000,000.00	12,000,000.00	4,200,000.00
JEMA'A	31830800	70731	040501	03101	23020106	Cosntruction of PHC and Toilet at Gauta, Barde Ward	10,000,000.00	10,000,000.00	4,000,000.00	3,500,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Provision of Rural Electricity from Barde-Fanock-Kanock	10,000,000.00	13,000,000.00	5,200,000.00	4,550,000.00
JEMA'A	31830800	70912	050501	03101	23020107	Construction of Exams Hall and Toilets at GDSS Kwagiri & Ung. Mailafiya	10,000,000.00	30,000,000.00	12,000,000.00	10,500,000.00
JEMA'A	31830800	70912	050501	03101	23020107	Construction of a Block of 3No Classrooms and Toilet at LEA Primary School, Sanara, Wazo	10,000,000.00	25,000,000.00	10,000,000.00	8,750,000.00
JEMA'A	31830800	70133	131001	03101	23020101	Construction of Police Out Post at Gidan Waya and Jagindi	11,000,000.00	31,000,000.00	12,400,000.00	10,850,000.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction of Culverts at Ung. Maigizo near PHC from the tarred Road	1,000,000.00	1,500,000.00	600,000.00	525,000.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction of Culverts at Jamala Street Main Road, Ung. Rimi Road Kafanchan		1,000,000.00	1,000,000.00	350,000.00
JEMA'A	31830800	70133	131001	03101	23010112	Purchase of Office Furniture / Fittings	10,000,000.00	60,000,000.00	-	20,000,000.00
JEMA'A	31830800	70132	131001	03101	23010113	Purchase of Computers, Laptops and Printers	5,000,000.00	10,000,000.00	10,000,000.00	-
JEMA'A	31830800	70451	131001	03101	23010105	Purchase of 10N Motor Vehicles	35,000,000.00	65,000,000.00	55,000,000.00	-
JEMA'A	31830800	70491	131001	03101	23010129	Purchase of skill Acquisition Materials	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
JEMA'A	31830800	70731	040501	03101	23030105	Repairs/Renovation of PHC Takau	5,000,000.00	8,000,000.00	8,000,000.00	2,800,000.00
JEMA'A	31830800	70731	040501	03101	23020106	Construction of Model Clinic in PHC Amere, Kaninkon Ward		20,000,000.00	20,000,000.00	7,000,000.00
JEMA'A	31830800	70435	040503	03101	23020103	Purchase of 500/11 KVA Transformers across the Local Government	10,000,000.00	26,000,000.00	26,000,000.00	26,000,000.00
JEMA'A	31830800	70133	131001	03101	23010112	Purchases of Furniture to Health Centre at Kussom & Kwarabe	3,250,000.00	3,250,000.00	-	-
JEMA'A	31830800	70133	131001	03101	23010122	Completion/Furnishing of PHC Denji I	3,250,000.00	3,250,000.00	-	-
JEMA'A	31830800	70133	131001	03101	23030121	Repairs/Maintenance/Renovation of Office Building	20,000,000.00	100,000,000.00	12,000,000.00	10,500,000.00
JEMA'A	31830800	70133	131001	03101	23030121	Rehabilitation/Renovation of LGEA Office Building	10,000,000.00	10,000,000.00	4,000,000.00	3,500,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
JEMA'A	31830800	70631	101001	03101	23020105	Construction/ Provision of Boreholes across the LGA	13,000,000.00	18,000,000.00	18,000,000.00	-
JEMA'A	31830800	70133	021001	03101	23020101	Fencing of LG secretariat (Works Department/Staff Qtrs)	10,075,000.00	10,075,000.00	4,030,000.00	3,526,250.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction of Drainage between Aduan I and II	5,000,000.00	5,000,000.00	2,000,000.00	3,750,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Drilling of 2 Hand Pump Boreholes at Ung Tsabta (Kagoma Ward) and 1 Hand Borehole Ung Mada Koko (Asso Ward)	4,500,000.00	4,500,000.00	1,800,000.00	1,575,000.00
JEMA'A	31830800	70912	050501	03101	23020107	Intervention on Completion of Construction of Exams Hall at GSS Ung Zikpak	12,000,000.00	25,000,000.00	10,000,000.00	8,750,000.00
JEMA'A	31830800	70451	171001	03101	23020114	Construction of Road from Veterinary through Ung Galadima to Ung Maigizo		30,000,000.00	30,000,000.00	10,500,000.00
JEMA'A	31830800	70133	131001	03101	23030121	Renovation and Maintenance of GodoGodo	20,000,000.00	10,000,000.00	4,000,000.00	3,500,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Construction/Provision of Electricity from Atuku Kasa-Lasang, Atuku Ward	10,000,000.00	15,000,000.00	6,000,000.00	5,250,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Drilling of borehole at LGEA Garaje	2,000,000.00	2,000,000.00	800,000.00	700,000.00
JEMA'A	31830800	70731	040501	03101	23030105	Renovation of PHC Godogodo		8,000,000.00	8,000,000.00	2,800,000.00
JEMA'A	31830800	70133	131001	03101	23030113	General Repairs and Renovation of Roads	20,000,000.00	100,000,000.00	8,000,000.00	7,000,000.00
JEMA'A	31830800	70133	131001	03101	23030102	Repairs of Vandalised Electrical Materials	10,000,000.00	40,000,000.00	8,000,000.00	7,000,000.00
JEMA'A	31830800	70731	040501	03101	23030105	Repairs and Renovation of PHCs	10,000,000.00	30,750,000.00	8,000,000.00	7,000,000.00
JEMA'A	31830800	70133	131001	03101	23030106	Repairs and Renovation of Schools		40,000,000.00	7,000,000.00	8,000,000.00
JEMA'A	31830800	70641	021001	03101	23020123	Installation of Street Light at Bakin Kogi, Kaninikon Ward	1,000,000.00	1,000,000.00	400,000.00	350,000.00
JEMA'A	31830800	70912	050502	03101	23010138	Procurement of Furnitures for Primary Schools	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
JEMA'A	31830800	70133	131001	03101	23010122	Purchase of Hospital equipments	20,000,000.00	10,000,000.00	-	-
JEMA'A	31830800	70912	050501	03101	23020107	Construction of 3 Classrooms and Toilet at Model Primary School, Garaje, Maigizo ward	10,000,000.00	20,000,000.00	8,000,000.00	7,000,000.00
JEMA'A	31830800	70912	050501	03101	23020107	Construction of 2 Additional Class rooms at LGEA, Ung Fari, Kaninikon Ward	8,000,000.00	15,000,000.00	6,000,000.00	5,250,000.00
JEMA'A	31830800	70474	021001	03101	23010129	Purchase of Community Development Materials	16,700,000.00	12,500,000.00	12,500,000.00	12,500,000.00
JEMA'A	31830800	70731	040501	03101	23020106	Cosntruction of PHC	10,000,000.00	-	-	-
JEMA'A	31830800	70912	050501	03101	23020107	Construction of Blocks of Classrooms	15,000,000.00	-	-	-
JEMA'A	31830800	70435	141001	03101	23020103	Construction and Provision of Electricity	9,750,000.00	9,750,000.00	5,250,000.00	-
JEMA'A	31830800	70731	040501	03101	23020106	Cosntruction of PHC, Fido, Kagoma Ward	8,000,000.00	8,000,000.00	3,200,000.00	2,800,000.00
JEMA'A	31830800	70731	040501	03101	23020106	Upgrading and Equipting of PHC, Goska, kaninikon Ward	8,000,000.00	20,000,000.00	8,000,000.00	7,000,000.00
JEMA'A	31830800	70452	161001	03101	23020116	Construction of Bridge at Ninte, Godogodo Ward	11,375,000.00	-	-	-
JEMA'A	31830800	70452	161001	03101	23020116	Construction of Bridge at Gidin Dutse, Jagindi Ward	11,375,000.00	17,500,000.00	6,125,000.00	-
JEMA'A	31830800	70133	131001	03101	23020116	Upgrading of Shok-Rafin Dadi Road, Kaninikon Ward	8,125,000.00	8,125,000.00	4,375,000.00	-
JEMA'A	31830800	70421	010303	03101	23010127	Purchase of Home economics equipment	3,000,000.00	3,000,000.00	1,500,000.00	4,500,000.00
JEMA'A	31830800	70435	141001	03101	23020103	Provision of Solar Electricity	20,000,000.00	15,000,000.00	-	-
JEMA'A	31830800	70421	010303	03101	23010127	Nursery Materials and Fencing of Nursery Bed	2,529,700.00	5,000,000.00	-	-
JEMA'A	31830800	70421	010303	03101	23010127	Purchase of Chemicals for Control of Pest	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
JEMA'A	31830800	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Construction and Provision of 2No BoreHole at Ung Tanko Garaje, Maigizo Ward	4,000,000.00	4,000,000.00	-	-

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
JEMA'A	31830800	70631	101001	03101	23020105	Construction and Provision of 2No BoreHole at Ung Galadima, Maigizo Ward	4,000,000.00	4,000,000.00	-	-
JEMA'A	31830800	70631	101001	03101	23020105	Construction and Provision of 2No BoreHole at Federation, Behind Secreteriat, Maigizo Ward	4,000,000.00	4,000,000.00	-	-
JEMA'A	31830800	70631	101001	03101	23020105	Construction and Provision of 2No BoreHole at Samban, Behind Technical College , Maigizo Ward	4,000,000.00	4,000,000.00	-	-
JEMA'A	31830800	70912	050502	03101	23010138	Supply of School Funitures Across the LGA	50,000,000.00	10,000,000.00	-	-
JEMA'A	31830800	70912	050402	03101	23010124	Procurement of Teaching/Learning Aids Equipment	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
JEMA'A	31830800	70133	131001	03101	23020118	Construction / Provision of Infrasrtructure across the LGA	216,024,319.53	239,546,146.26	-	-
JEMA'A	31830800	70436	201001	03101	23020103	Construction/ Provision of Solar Light across the LGA	22,000,000.00	-	-	-
JEMA'A	31830800	70451	131001	03101	23010105	Purchase of Vehicle for Chairman & Vice Chairman	20,000,000.00	205,000,000.00	-	-
JEMA'A	31830800	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	10,000,000.00	-	-
JEMA'A	31830800	70361	021001	03101	23010128	Purchase of Security Vehilces, Gadgets, and Other Materials	521,800,000.00	225,000,000.00	350,000,000.00	350,000,000.00
JEMA'A	31830800	70133	131001	03101	23030101	Repairs and Renovation of Residential Bulding	15,000,000.00	-	-	-
JEMA'A	31830800	70421	010303	03101	23010127	Purchase of Fertilizer	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
JEMA'A	31830800	70631	101001	03101	23020105	Construction of Styandard Motorised Borehole	15,000,000.00	-	-	-
JEMA'A	31830800	70133	131001	03101	23020101	Construction/Provision of Office Building		100,000,000.00	-	-
JEMA'A	31830800	70451	171001	03101	23010104	Purchase of Tricycles	8,750,000.00	-	-	-
<b>JEMA'A LOCAL GOVERNMENT AREA</b>							<b>1,772,155,909.53</b>	<b>2,276,785,347.76</b>	<b>2,286,883,800.60</b>	<b>2,120,489,600.53</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KACHIA LOCAL GOVERNMENT AREA</b>										
KACHIA	31830900	70133	131001	03101	23050103	Monitoring and Evaluation of Capital Project	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23020101	Completion of Legislative Building at Kachia LG Secretariat	-	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70491	010202	03101	23020113	Construction of Slaughter Slab at Walijo Crossing Kuda an Katari	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23020113	Purchase of Agricultural Facilities	9,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
KACHIA	31830900	70133	131001	03101	23020113	Construction of Standard Nursery Bed across the LG	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70421	010303	03101	23020113	Construction of Home Economic Centre Katari, Gidan Tagwai & Gumel	1,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70421	010303	03101	23020113	Rehabilitation of Fertilizer Store	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KACHIA	31830900	70132	131001	03101	23010113	Purchase of Computers for Budget and Works Departments	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction of Police Outpost at Bishini	7,100,000.00	7,100,000.00	7,100,000.00	7,100,000.00
KACHIA	31830900	70133	131001	03101	23020118	Renovation of Adara Town Hall	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KACHIA	31830900	70133	131001	03101	23030121	General Renovation of Local Government Offices	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23030101	Renovation of Staff Quarters, Kachia	10,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
KACHIA	31830900	70452	161001	03101	23020116	Construction of Magayaki Box Culvert at Gidan Tagwai	7,000,000.00	9,000,000.00	9,000,000.00	9,000,000.00
KACHIA	31830900	70452	161001	03101	23020116	Construction of Box Culvert at Mai Ido Rafi	1,000,000.00	-	-	-
KACHIA	31830900	70133	131001	03101	23020124	Construction of Market Stall at Katari Crossing, K/Sara Boda	1,000,000.00	-	-	-
KACHIA	31830900	70452	161001	03101	23020116	Construction of Box Culvert at Ungwan Akau and Kigwale	1,000,000.00	-	-	-
KACHIA	31830900	70452	161001	03101	23020116	Construction of 2No Cells Culvert and laterite filling at U/Maichi, Gumel	1,000,000.00	-	-	-
KACHIA	31830900	70452	161001	03101	23020116	Construction of Box Culvert at Ungwan Mission	1,000,000.00	-	-	-
KACHIA	31830900	70452	161001	03101	23020116	Construction of Drainage at U/Gabas, Kachia (Ongoing)	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70452	161001	03101	23020116	Construction of Drainage at Royal Hospital (Ongoing)	1,200,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KACHIA	31830900	70435	040503	03101	23020103	Electrification Project at Rumada to Akwando (Ongoing)	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70631	101001	03101	23030104	Rehabilitation of Boreholes	6,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70912	050502	03101	23010138	Procurement of Furnitures for Primary Schools	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70452	161001	03101	23020116	Construction of Drainage across the LGA	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70451	171001	03101	23020114	Construction of Roads across the LGA	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23020103	Wiring of LGA Secretariat	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23010112	Furnishing of Offices at LG Secretariat, Kachia	15,000,000.00	18,500,000.00	18,500,000.00	18,500,000.00
KACHIA	31830900	70621	131001	03101	23010101	Land Compensation across the LG	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction of Exams Hall at Doka	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Landscaping and Beautification of LG Secretariat, Kachia	6,120,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	17,000,000.00	27,000,000.00	27,000,000.00	27,000,000.00
KACHIA	31830900	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
KACHIA	31830900	70133	131001	03101	23020124	Construction of 1No Market Stall (Ongoing) at Katari	3,700,000.00	4,000,000.00	4,000,000.00	4,000,000.00
KACHIA	31830900	70133	131001	03101	23020124	Construction of 1No Market Stall (Ongoing) at Crossing	3,700,000.00	4,000,000.00	4,000,000.00	4,000,000.00
KACHIA	31830900	70133	131001	03101	23020124	Construction of 1No Market Stall (Ongoing) at K/Sara	3,700,000.00	4,000,000.00	4,000,000.00	4,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KACHIA	31830900	70451	171001	03101	23020114	Construction of Feeder Road Across the Local Government/Clearing of Shrub by Road setback along the highway.	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction of Police Outpost at Sabon Sarki (Ongoing)	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23020124	Construction of Motor park at Boda Sabon Sarki ward	15,430,000.00	1,000,000.00	16,000,000.00	16,000,000.00
KACHIA	31830900	70452	161001	03101	23020116	Construction of Box Culvert at U/Mission I (Ongoing)	6,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Renovation of Agwam Adara Town Hall (Ongoing)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23030113	Rehabilitation of road from K/Iya to Bishini (Ongoing)	1,843,792.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70435	040503	03101	23020103	Electrification Project across the LG	10,000,000.00	53,264,102.32	123,264,102.32	123,264,102.32
KACHIA	31830900	70452	161001	03101	23020116	Construction of Bridges & Culverts across the LG	10,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KACHIA	31830900	70435	040503	03101	23020103	Purchase of Transformers across the LG	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70133	131001	03101	23030121	Renovation of Local Government Education Authority	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23030121	Renovation of Wind storm damaged facilities in Kachia Local Government	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70631	101001	03101	23020105	Provision of Boreholes across the Local Government	40,000,000.00	34,000,000.00	34,000,000.00	34,000,000.00
KACHIA	31830900	70731	040501	03101	23030105	Renovation of Health Clinic, Rijana	8,000,000.00	-	-	-
KACHIA	31830900	70491	131001	03101	23010129	Procurement of skill Acquisition Materials	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70421	010303	03101	23010127	Purchase of Home Economic Equipment	2,300,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23050107	Provision of Relief Material for Disaster	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	131001	03101	23050107	Food and Nutrition Programme	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70132	131001	03101	23050101	Contribution to National Population Commission	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	7,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
KACHIA	31830900	70436	141001	03101	23020103	Provision of Solar Home System	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70731	040501	03101	23010122	Purchase of Hospital Equipment	52,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00
KACHIA	31830900	70133	131001	03101	23010128	Purchase of Pesticide for reduction of Mosquitoes population	7,780,500.00	8,500,000.00	8,500,000.00	8,500,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction of Toilets at Primary Schools	20,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KACHIA	31830900	70133	131001	03101	23050108	Settlement of Capital Liabilities	-	-	-	-
KACHIA	31830900	70912	050501	03101	23020107	Fencing of Primary Schools at Gidan Mana and Katari	14,500,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70461	131001	03101	23010139	Purchase of Public Address System for District Heads	582,000.00	1,000,000.00	1,000,000.00	1,000,000.00
KACHIA	31830900	70451	131001	03101	23010105	Purchase of 4No 406 Peugeot 2002 model	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70912	050402	03101	23010124	Purchase of Working Materials for Mass Literacy	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70912	050402	03101	23010124	Purchase of Working materials for Primary Schools	8,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70451	171001	03101	23020114	Construction of Karamai to Palwaya Road Kachia/Kajuru (Joint Project)	-	11,000,000.00	21,000,000.00	21,000,000.00
KACHIA	31830900	70641	021001	03101	23020123	Supply and Installations of solar Street Light across Kachia Local Government Area	39,101,127.04	15,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction of community Town Hall at Katari	20,000,000.00	10,000,000.00	30,000,000.00	30,000,000.00
KACHIA	31830900	70133	131001	03101	23010129	Procurement of Nursery Materials	2,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70133	011001	03101	23020118	Fencing of Nursery Bed	1,300,000.00	10,000,000.00	10,000,000.00	10,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KACHIA	31830900	70451	171001	03101	23010104	Purchase of Tricycles and Others	8,750,000.00	8,750,000.00	8,750,000.00	8,750,000.00
KACHIA	31830900	70421	010303	03101	23010127	Purchase of Chemicals for Control of Pest and Insects	8,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KACHIA	31830900	70811	021001	03101	23030118	Regular Rehabilitation of Neighbourhood Stadium	3,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70421	010303	03101	23010127	Procurement of Agricultural Implements	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70631	101001	03101	23020105	Construction of Solar Boreholes Across the LG	30,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KACHIA	31830900	70133	131001	03101	23010102	Purchase of Buildings	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KACHIA	31830900	70912	050501	03101	23020107	Construction of Classrooms across the LG (CDC projects)	7,600,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70912	050501	03101	23030106	Renovation of Classrooms across the LG	9,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00
KACHIA	31830900	70731	040501	03101	23020106	Construction of PHC Clinic across the LG (CDC projects)	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KACHIA	31830900	70731	040501	03101	23030105	Renovation of PHC Clinic across the LG	29,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00
KACHIA	31830900	70133	131001	03101	23020106	Purchase of Veterinary Clinical Equipment	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
KACHIA	31830900	70133	131001	03101	23010142	Purchase of Refrigerators for Storage of Vaccine	3,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70133	131001	03101	23030105	Renovation of Veterinary Clinics across the LG	6,500,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KACHIA	31830900	70422	010601	03101	23040101	Tree Planting Campaign	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KACHIA	31830900	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KACHIA	31830900	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	90,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KACHIA	31830900	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	253,855,151.96	365,020,347.49	350,000,000.00	350,000,000.00
KACHIA	31830900	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
KACHIA	31830900	70451	131001	03101	23010105	Purchase of Vehicle for Chairman & Vice Chairman	20,000,000.00	205,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KACHIA	31830900	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	350,000,000.00	350,000,000.00
KACHIA	31830900	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KACHIA	31830900	70133	131001	03101	23050101	Support for 2024 Local Government Elections	435,000,000.00	-	-	-
KACHIA	31830900	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KACHIA	31830900	70421	010303	03101	23040101	Purchase of Ginger seedlings for empowerment to Farmers		100,000,000.00		
KACHIA	31830900	70133	131001	03101	23050101	Development of Kachia Master Plan		30,000,000.00		
KACHIA	31830900	70133	131001	03101	23050102	Equipping of Computer Base Test (CBT) Centers		20,000,000.00		
KACHIA	31830900	70133	131001	03101	23030127	Renovation of Computer Base (CBT) Centers		5,000,000.00		
<b>KACHIA LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR KACHIA</b>	<b>2,340,362,571.00</b>	<b>2,245,134,449.81</b>	<b>2,025,114,102.32</b>	<b>2,025,114,102.32</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KADUNA NORTH LOCAL GOVERNMENT AREA</b>										
KADUNA NORTH	31821000	70133	131001	03101	23050103	Conduct of Routine Monitoring & Evaluation of Capital Projects	3,000,000.00	5,000,000.00	3,300,000.00	3,300,000.00
KADUNA NORTH	31821000	70133	131001	03101	23050103	Purchase of Teaching/Learning Aids equipments	10,000,000.00	20,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70912	050502	03101	23010138	Purchase of Classroom furniture in Primary schools across the Local Government	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020102	Construction of Houses & Offices of District Heads	5,000,000.00	10,000,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70631	101001	03101	23020105	Construction/ Provision of Boreholes across the Local Government (CDC)	15,000,000.00	20,000,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020123	Construction/ Provision of Streeight across the Local Government (CDC)	10,000,000.00	20,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23030121	Rehabilitation / Repair of Office Buildings	124,538,157.46	136,991,973.21	136,991,973.21	136,991,973.21
KADUNA NORTH	31821000	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	-	12,000,000.00	12,000,000.00	12,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23030124	Rehabilitation/Repairs of Markets	20,000,000.00	20,000,000.00	15,000,000.00	15,000,000.00
KADUNA NORTH	31821000	70452	161001	03101	23020116	Construction of Culvert across the Local Government (CDC)	15,000,000.00	20,000,000.00	13,000,000.00	13,000,000.00
KADUNA NORTH	31821000	70631	101001	03101	23030104	Repairs/Provision of Boreholes General: (CDC)	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70451	131001	03101	23010105	Purchase of Official Vehicles	2,000,000.00	34,800,000.00	29,200,000.00	29,200,000.00
KADUNA NORTH	31821000	70436	141001	03101	23020103	Provision for solar Home system	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
KADUNA NORTH	31821000	70731	040501	03101	23020106	Contribution to PHC Agency	10,000,000.00	11,000,000.00	13,200,000.00	13,200,000.00
KADUNA NORTH	31821000	70731	040501	03101	23030105	Rehabilitation/Expansion of Primary Health Care centres, Jos Road	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70133	131001	03101	23010129	Nursery Materials	2,229,700.00	2,452,670.00	2,452,670.00	2,452,670.00
KADUNA NORTH	31821000	70133	131001	03101	23010112	Procurement of Furniture and Fittings	30,000,000.00	32,800,000.00	32,800,000.00	32,800,000.00
KADUNA NORTH	31821000	70421	010303	03101	23010127	Support to Local Farmers (AGRA)	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	2,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020106	Rehabilitation of Zakari Isah Memorial Hospital, Doka	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
KADUNA NORTH	31821000	70631	101001	03101	23020105	Provision of Water to Badarawa	20,000,000.00	22,000,000.00	22,000,000.00	22,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23010128	Purchase of Chemical for control of Pest & Insects	5,000,000.00	20,000,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70731	040501	03101	23010122	Procurement of Hospital Equipment	30,000,000.00	31,000,000.00	31,000,000.00	31,000,000.00
KADUNA NORTH	31821000	70731	040501	03101	23020106	Construction of PHC Farin Gida (CDC)	4,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00
KADUNA NORTH	31821000	70912	050501	03101	23020107	Construction of Toilet at Primary Schools (CDC)	5,000,000.00	50,000,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70631	101001	03101	23020105	Provision of Motarised Borehole at Zaria Road, Adamawa Road and Badarawa Boarder Road (CDC)	10,000,000.00	20,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70491	131001	03101	23010129	Construction and Equiping of skill Acquisition center with PWD workshop at Kabala Costain (CDC)	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70491	131001	03101	23020118	Construction and Equiping of skill Acquisition center with PWD workshop at Malali (CDC)	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23010141	Purchase of wheel chairs/aids to people living with Disability (PWD) (CDC)	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70132	131001	03101	23010113	Purchase of computers	8,000,000.00	15,000,000.00	8,800,000.00	8,800,000.00
KADUNA NORTH	31821000	70361	021001	03101	23020118	Construction/Provision of Security offices (CDC)	38,762,591.30	42,638,850.43	42,638,850.43	42,638,850.43
KADUNA NORTH	31821000	70133	131001	03101	23030106	Renovation of LEA Primary Schools across the Local Government.	80,000,000.00	88,000,000.00	88,000,000.00	88,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA NORTH	31821000	70631	101001	03101	23020105	Sanitation, Hygiene and Water supply Programme	3,500,000.00	3,850,000.00	3,850,000.00	3,850,000.00
KADUNA NORTH	31821000	70451	171001	03101	23010104	Purchase of Tricycles & Others	750,000.00	825,000.00	825,000.00	825,000.00
KADUNA NORTH	31821000	70133	131001	03101	23010142	Purchase of public Address System for District Heads	500,000.00	1,500,000.00	550,000.00	550,000.00
KADUNA NORTH	31821000	70435	141001	03101	23020103	Construction/Provision of Electricity facilities	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23040102	Erosion and Flood control across the Local Government	20,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70631	101001	03101	23020105	Standard Motorised Borehole and accessories & Reticulation	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70133	011001	03101	23020113	Establishment and Fencing of Nursery Bed	1,300,000.00	1,430,000.00	1,430,000.00	1,430,000.00
KADUNA NORTH	31821000	70421	010303	03101	23010127	Procurement of Agricultural Implements	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020118	40% Contribution to Kaduna Capital Territory	220,500,000.00	-	-	-
KADUNA NORTH	31821000	70133	131001	03101	23020118	Contruction/Provision of Infrastructure across the LG	244,679,600.02	364,742,012.00	350,000,000.00	350,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23030106	Renovation of LEA Primary Sch. Kawo (CDC)	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020118	Construction of Vocational Training Centre at H/Bank, Ung/Kanawa	2,000,000.00	10,000,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70133	201001	03101	23020123	Provision of streetlights at Oriapata/ Wushishi Road	10,500,000.00	11,550,000.00	11,550,000.00	11,550,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020118	Rehabilitation (Pavement)of Zaria Road	4,000,000.00	4,400,000.00	4,400,000.00	4,400,000.00
KADUNA NORTH	31821000	70133	201001	03101	23020123	Provision of Solar streetlights at Kano Road,Hadeija and Lagos Street.	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70451	131001	03101	23010105	Purchase of vehicle for JTF	2,000,000.00	10,000,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70452	161001	03101	23020116	Construction of Drainages along Lagos street, Jos Road to Gwandu and Katsina Roads	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020119	Establishment of Maiburuji Neighbourhood Centre	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70133	131001	03101	23030106	Rehabilitation of LEA Jaafaru Estate	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction of Bakangizo Road (now Market Rd.) Kabala	56,500,000.00	62,150,000.00	62,150,000.00	62,150,000.00
KADUNA NORTH	31821000	70133	201001	03101	23020123	Provision of Solar streetlights at Kabala Cemetary	5,000,000.00	-	-	-
KADUNA NORTH	31821000	70631	101001	03101	23020105	Rehabilitation of Water facilities (Sources) at Gabasawa	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70491	131001	03101	23020118	Construction and Equiping of skill Acquisition/ Town Hall at Gabasawa	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70133	131001	03101	23050107	Establishment of School Transport Scheme	12,000,000.00	1,500,000.00	13,200,000.00	13,200,000.00
KADUNA NORTH	31821000	70452	161001	03101	23020116	Construction of Drainages at PHC Gabasawa	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020102	Construction of District office Gabasawa	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70435	040503	03101	23020103	Purchase and Installation of Transformers at Kawo and Ung. Dosa	15,000,000.00	16,500,000.00	16,500,000.00	16,500,000.00
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction of 5km Road across Ung Dosa	2,000,000.00	50,000,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70133	131001	03101	23020106	Establishment of Health Centre at Kwaru	24,000,000.00	26,400,000.00	26,400,000.00	26,400,000.00
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction of Kwaru main Road	2,000,000.00	12,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70435	040503	03101	23020103	Construction Fencing of Transformer at ung Yero	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70435	040503	03101	23020103	Construction Fencing of Transformers at ung Badarawa	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70452	161001	03101	23020116	Provision of Drainages and Landscaping at LEA Sultan Bello	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70912	050501	03101	23020107	Construction of LEA Farin Gida	5,000,000.00	5,500,000.00	5,500,000.00	5,500,000.00
KADUNA NORTH	31821000	70912	050501	03101	23020107	Expansion of LEA Hayin Banki	9,200,000.00	-	-	-
KADUNA NORTH	31821000	70491	131001	03101	23020118	Construction and Equiping of skill Acquisition H/Banki	1,000,000.00	1,100,000.00	1,100,000.00	1,100,000.00
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction of Kawo Road	2,000,000.00	2,200,000.00	2,200,000.00	2,200,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA NORTH	31821000	70435	040503	03101	23020103	Purchase and Installation of Transformers at Kafinsoli	8,000,000.00	1,000,000.00	8,800,000.00	8,800,000.00
KADUNA NORTH	31821000	70731	040501	03101	23030105	Rehabilitation of PHC Kawo	2,000,000.00	5,000,000.00	2,200,000.00	2,200,000.00
KADUNA NORTH	31821000	70435	040503	03101	23020103	Purchase and Installation of Transformers at Rafin Guza	8,000,000.00	1,000,000.00	8,800,000.00	8,800,000.00
KADUNA NORTH	31821000	70912	050502	03101	23010138	Purchase of Classroom furniture for LEA Rafin Guza	10,000,000.00	1,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70452	161001	03101	23020116	Construction of Drainages across Rafin Guza, Including Rafin Guza Cemetary	20,000,000.00	1,000,000.00	22,000,000.00	22,000,000.00
KADUNA NORTH	31821000	70491	010202	03101	23020113	Construction of Slaughter Slab Rafin Guza	22,500,000.00	-	-	-
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction of Lagos Street	2,000,000.00	-	-	-
KADUNA NORTH	31821000	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	1,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	100,000,000.00	110,000,000.00	110,000,000.00	110,000,000.00
KADUNA NORTH	31821000	70421	010303	03101	23010127	Purchase of Fertilizer	81,000,000.00	5,000,000.00	89,100,000.00	89,100,000.00
KADUNA NORTH	31821000	70436	201001	03101	23020123	Construction /Provision of solar Light across Local Government	22,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00
KADUNA NORTH	31821000	70451	131001	03101	23010105	Purchase of Vehicle for Chairman & Vice Chairman	20,000,000.00	207,000,000.00	22,000,000.00	22,000,000.00
KADUNA NORTH	31821000	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	52,800,000.00	52,800,000.00	52,800,000.00
KADUNA NORTH	31821000	70451	131001	03101	23010105	Purchase of Security Vehicles,Gadget and Other Materials	521,800,000.00	492,727,560.02	492,727,560.02	492,727,560.02
KADUNA NORTH	31821000	70474	021001	03101	23010129	Purchase of Community Development Materials	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KADUNA NORTH	31821000	70133	131001	03101	23050101	Contribution to Local Government Elections	435,000,000.00	-	-	-
KADUNA NORTH	31821000	70731	040501	03101	23030105	Rehabilitation Of MB Tukur Health Clinic	10,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KADUNA NORTH	31821000	70435	040503	03101	23020103	Purchase and Installation of Transformers across the LGA (CDC)		150,000,000.00		
KADUNA NORTH	31821000	70133	131001	03101	23030126	Rehabilitation of Cemeteries across the LGA		20,000,000.00		
KADUNA NORTH	31821000	70451	171001	03101	23020114	Construction/Provision of 1.5km Surface dressing of Road at Kauna avenue, Abakpa		100,000,000.00		
KADUNA NORTH	31821000	70133	050505	03101	23020118	Fencing of Primary Schools		3,000,000.00		
KADUNA NORTH	31821000	70733	040301	03101	23010122	Purchase of Delivery Kits		20,000,000.00		
KADUNA NORTH	31821000	70731	040501	03101	23030105	Rehabilitation of PHC across the LGA		100,000,000.00		
KADUNA NORTH	31821000	70133	131001	03101	23020118	Construction of Computer Based Test (CBT) Centre		100,000,000.00		
KADUNA NORTH	31821000	70133	131001	03101	23030113	Rehabilitation of Gadar Wanzamai U/Dosa		5,000,000.00		
<b>KADUNA NORTH LOCAL GOVERNMENT AREA</b>							<b>2,660,260,048.78</b>	<b>2,941,158,065.66</b>	<b>2,201,366,053.66</b>	<b>2,201,366,053.66</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KADUNA SOUTH LOCAL GOVERNMENT AREA</b>										
KADUNA SOUTH	31821100	70132	131001	03101	23010113	Purchase of Computers	3,000,000.00	11,000,000.00	1,500,000.00	1,500,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23030121	Rehabilitation of LG Secretariate		220,000,000.00	-	-
KADUNA SOUTH	31821100	70631	101001	03101	23020105	Construction of Solar Power Boreholes at Television	5,080,000.00	5,080,000.00	5,080,000.00	5,080,000.00
KADUNA SOUTH	31821100	70511	091001	03101	23040104	Refuse Evacuation and Waste Management		64,234,333.20	32,117,166.60	32,117,166.60
KADUNA SOUTH	31821100	70731	040501	03101	23010122	Purchase of Hospital Equipment (Druges)	12,500,000.00	12,500,000.00	12,500,000.00	12,500,000.00
KADUNA SOUTH	31821100	70421	010303	03101	23010127	Purchase of Chemicals for Control of Pest	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
KADUNA SOUTH	31821100	70731	040501	03101	23050107	Contribution to PHC's services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23030113	Upgrading of Bashama road grave yard	10,465,055.20	15,000,000.00	15,465,055.20	15,465,055.20
KADUNA SOUTH	31821100	70631	101001	03101	23020105	SHAWN II Programme	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23020118	Construction of half bradge at paiko road tudun nufawa	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23050103	Monitoring and Evaluation	11,509,757.00	11,509,757.00	16,509,757.00	16,509,757.00
KADUNA SOUTH	31821100	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KADUNA SOUTH	31821100	70912	050402	03101	23010124	Purchase of Teaching and Learning Equipments	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KADUNA SOUTH	31821100	70912	050502	03101	23010138	Procurement of Furnitures for Primary Schools	60,000,000.00	50,000,000.00	20,000,000.00	20,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23050101	Food and Nutrition Programme	10,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KADUNA SOUTH	31821100	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
KADUNA SOUTH	31821100	70451	171001	03101	23020114	Const. of murtala mohd road (kabala west) from nnamdi azikiwe way and access road in nariya community to kwanar bishara by makarfi road in kaduna south and igabi local government areas (partnership with KADRA, kaduna south and igabi LGAs. Joint project	39,890,508.80	36,712,407.04	176,712,407.04	176,712,407.04
KADUNA SOUTH	31821100	70491	131001	03101	23010129	Purchase of skills acquisition materials	40,000,000.00	140,000,000.00	50,000,000.00	50,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23010128	Purchase of pesticide for the reduction of mosquitos population	7,780,500.00	7,780,500.00	7,780,500.00	7,780,500.00
KADUNA SOUTH	31821100	70133	131001	03101	23020128	Dressing of road and drianage at river close by Almisiri mosque bye kaduna south	10,530,292.25	10,530,292.26	10,530,292.26	10,530,292.26
KADUNA SOUTH	31821100	70731	040501	03101	23030105	Rehabilitation of PHC Badiko	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23020105	Construction of 6 no. motorise bore hole across the LGA	63,000,000.00	56,700,000.00	56,700,000.00	56,700,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23010122	Procurement of Hospitls equipment	45,000,000.00	50,000,000.00	30,000,000.00	30,000,000.00
KADUNA SOUTH	31821100	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23020104	Construction of toilets at primary schools	15,000,000.00	20,000,000.00	15,000,000.00	15,000,000.00
KADUNA SOUTH	31821100	70435	141001	03101	23020103	Provision of solar Electricity	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KADUNA SOUTH	31821100	70731	040501	03101	23010122	Procurement of Solar Refridgerators for 255 PHCs	5,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KADUNA SOUTH	31821100	70435	040503	03101	23020103	Purchase of 500KVA transformers (10 nos.)	118,000,000.00	120,000,000.00	73,500,000.00	73,500,000.00
KADUNA SOUTH	31821100	70451	131001	03101	23010105	Purchase of official vehicle	22,000,000.00	100,000,000.00	90,000,000.00	90,000,000.00
KADUNA SOUTH	31821100	70451	171001	03101	23010104	Purchase of Tricycle and others	8,750,000.00	15,000,000.00	8,750,000.00	8,750,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23030113	Rehabilitation of Roads across the LGA	30,000,000.00	70,000,000.00	50,000,000.00	50,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23010142	Purchase Toraya Cell Phone	5,000,000.00	-	5,000,000.00	5,000,000.00
KADUNA SOUTH	31821100	70912	050501	03101	23020107	Fencing/Provision of gate for primary school across the LGA	10,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KADUNA SOUTH	31821100	70435	040503	03101	23020103	Repair/Rehabilitation of broken down transformers	10,000,000.00	72,675,121.06	20,000,000.00	20,000,000.00
KADUNA SOUTH	31821100	70731	040501	03101	23010101	Purchase of 2no. Houses for expansion of PHCs in Tudun Nupawa and Kubau Road respectively	40,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KADUNA SOUTH	31821100	70452	161001	03101	23020116	Construction/Provision of culvert and small bridges across the LGA	10,000,000.00	65,000,000.00	45,000,000.00	45,000,000.00
KADUNA SOUTH	31821100	70451	171001	03101	23020114	Construction of feeder roads across the Local Government.	112,180,290.08	45,574,423.02	59,537,211.51	109,074,423.02
KADUNA SOUTH	31821100	70912	050501	03101	23030106	Rehabilitation of primary schools	45,000,000.00	40,500,000.00	40,500,000.00	40,500,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23010129	Purchase Nursery Materials	2,229,700.00	2,748,040.35	2,748,040.35	2,748,040.35
KADUNA SOUTH	31821100	70631	101001	03101	23020105	Construction of Standard Motorised Borehole and Accessories and Reticulation	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KADUNA SOUTH	31821100	70133	011001	03101	23020113	Construction/Fencing of Nursery Bed	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23030121	Rehabilitation of NYSC Secretariat	50,000,000.00	-	50,000,000.00	50,000,000.00
KADUNA SOUTH	31821100	70435	040503	03101	23020103	Purchase of transformer for LG Secretariat	14,000,000.00	14,000,000.00	14,000,000.00	14,000,000.00
KADUNA SOUTH	31821100	70421	010303	03101	23010127	Procurement of Agricultural Implements	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23040106	40% Contribution to Kaduna Capital Territory	259,200,000.00	-	250,200,000.00	250,200,000.00
KADUNA SOUTH	31821100	70641	021001	03101	23020123	Construction/Installation of Solar Street Light	24,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23020102	Construction of Corper Lodge at Kinkinau	40,000,000.00	-	-	-
KADUNA SOUTH	31821100	70912	050501	03101	23020107	Construction of School Hall at L.E.A Primary school Tudun Wada	15,000,000.00	20,000,000.00	-	-
KADUNA SOUTH	31821100	70912	050402	03101	23010124	Procurement of Teaching /Learning aid equipment	10,000,000.00	15,000,000.00	-	-
KADUNA SOUTH	31821100	70912	050502	03101	23010138	Supply of School Furniture across the L.G	100,000,000.00	30,000,000.00	15,000,000.00	15,000,000.00
KADUNA SOUTH	31821100	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	15,000,000.00	7,500,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23020118	Construction /Provision of infrastructure across the L.G	532,706,500.00	215,820,819.62	150,000,000.00	150,000,000.00
KADUNA SOUTH	31821100	70436	201001	03101	23020103	Construction /Provision of Solar light across L.G	22,000,000.00	25,000,000.00	-	-
KADUNA SOUTH	31821100	70451	131001	03101	23010105	Purchase of Chairman & Vice Chairman Vehicles	20,000,000.00	210,000,000.00	10,000,000.00	5,000,000.00
KADUNA SOUTH	31821100	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	17,500,000.00	8,750,000.00
KADUNA SOUTH	31821100	70451	131001	03101	23010105	Purchase of Security Vehicle, Gadgets and other Materials	521,800,000.00	200,000,000.00	150,000,000.00	75,000,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23010101	Purchase of Land / Construction of INEC office	40,000,000.00	-	-	-
KADUNA SOUTH	31821100	70133	131001	03101	23010112	Purchase of Office Furniture	-	30,000,000.00	-	-
KADUNA SOUTH	31821100	70474	021001	03101	23010129	Purchase of Community Development materials	30,000,000.00	-	-	-
KADUNA SOUTH	31821100	70731	040501	03101	23040101	Planting of trees across the primary schools and PHCs Centre.	-	10,000,000.00	5,000,000.00	2,500,000.00
KADUNA SOUTH	31821100	70133	131001	03101	23030112	Rehabilitation of Makera Abbatour/const. of Toilet	-	20,000,000.00	-	-
KADUNA SOUTH	31821100	70731	040501	03101	23030105	Rehabilitation of PHC Kagoro	-	20,000,000.00	-	-
<b>KADUNA SOUTH LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR KADUNA SOUTH</b>	<b>2,653,922,603.33</b>	<b>2,385,665,693.55</b>	<b>1,785,930,429.96</b>	<b>1,736,717,641.47</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KAGARKO LOCAL GOVERNMENT AREA</b>										
KAGARKO	31831200	70133	131001	03101	23050103	Monitoring and Evaluation	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Construction of Bridges @ Chikin Garin Katugal (Njoko), Kusam, Aribi, Kadung, Kutaho - Kenyi, Kadayu, Kafarma, Kuse & Others Across the LGA (Ongoing)	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Construction of Box Culvert @Kurmin Lemu, Gora,Dogowa, Kuchikau, Gwakuru by Mama Murja house, by cemetry, Janjala, Abbatoir & Others Across the LGA (Ongoing)	32,000,000.00	65,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70133	131001	03101	23030101	Renovation of Staff Quarters	20,400,000.00	5,400,000.00	20,400,000.00	20,400,000.00
KAGARKO	31831200	70133	131001	03101	23020102	Construction of Staff Quarters	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	050505	03101	23030106	Fencing of Primary School @ Kagarko	7,500,000.00	47,500,000.00	7,500,000.00	7,500,000.00
KAGARKO	31831200	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70731	040501	03101	23010122	Purchase of PHC Equipments	30,000,000.00	25,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70474	021001	03101	23010129	Support to Community Development Projects	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70132	131001	03101	23010113	Purchase of Computers	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAGARKO	31831200	70435	141001	03101	23030102	Rehabilitation of Electricity across the LGA	30,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70435	040503	03101	23020103	Purchase of Transformers & Installation across the LGA	30,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70133	131001	03101	23020119	Land Scaping at Local Govt. Secretariat (Ongoing)	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Shawn II Programme	2,500,000.00	22,500,000.00	2,500,000.00	2,500,000.00
KAGARKO	31831200	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	23,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70361	021001	03101	23010128	Provision of Facilities For Security Agencies	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAGARKO	31831200	70912	050502	03101	23010138	Procurement of Furniture for Primary Schools	15,000,000.00	-	15,000,000.00	15,000,000.00
KAGARKO	31831200	70912	050402	03101	23010124	Purchase of Teaching/Learning Aid Equipments	15,000,000.00	-	15,000,000.00	15,000,000.00
KAGARKO	31831200	70132	131001	03101	23010113	Purchase of Computer Printers	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
KAGARKO	31831200	70912	050501	03101	23020107	Construction of 1block of 2 classrooms & offices @ Kampani, Kafarma (Ongoing)	19,500,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70451	171001	03101	23020114	Construction of Township Road Jere, Jere - Kurmin Jibrin, Janjala Road,Kubacha to Kukui Road, Dogon Kurmi Road, Aribi Road, Kushe -Gidan Dandoka & Others (Ongoing)	30,200,000.00	93,200,000.00	20,200,000.00	20,200,000.00
KAGARKO	31831200	70451	171001	03101	23010104	Purchase of Tricycles	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70133	131001	03101	23010129	Provision of Irrigation Pumps/Other Agricultural Inputs	13,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70133	131001	03101	23030105	Renovation of Health Centres Across the LGA	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70912	050501	03101	23020107	Construction of 1block of 2 classrooms & offices @ Tafa, Chakwama, Bakuchi, Chivini, Akoti, Pah Baki, Kuratam, Ung. Pah, Ruzai, Kabara, Ung. Rana, ung Kanawa & Others Across the LGA (Ongoing)	35,000,000.00	30,500,000.00	30,500,000.00	30,500,000.00
KAGARKO	31831200	70731	040501	03101	23020106	Construction of Health Clinic at Aribi, Kurmin Kira & Others Across the LGA	30,000,000.00	25,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAGARKO	31831200	70631	101001	03101	23020105	Drilling of Boreholes @ Lasinta, Tefape, Issah Pago, Kwasure, Akoti, Kasangwai, Kuchi, Chikula, Kadiri, Aribi, Ung. Pa'ar, Kurmin Dangana, Gidan David Bijimi Kurmin Jibrin, Ruga Alhaji Kyrkyer, Kukui, Kubere, Kusam I & II, K/Jibrin Pri. Sch. I & II, U/Bako & Others Across the LGA (Ongoing)	40,000,000.00	45,000,000.00	40,000,000.00	40,000,000.00
KAGARKO	31831200	70435	141001	03101	23020103	Construction/Provision of Electricity @ Ung. Sadauki, Pago, Iddah, Gnami, Kudiri, Ung. Shakwara & Kahir (Ongoing)	35,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Construction Drainages @ Kara to Bakin Kasuwa(0.7km),Issah Makaranta, Zango, Jere Township, Dogon Kurmi & KagarkoTownship, Tafa, Idda & Others (Ongoing)	44,657,575.12	120,657,575.12	35,657,575.12	35,657,575.12
KAGARKO	31831200	70451	171001	03101	23020114	Construction of Roads @ Bakuchi, Bere, Kagarko Township fromnGwakuru to model Pri. Sch., Bayan Gari Kagarko to Jemila Sch., Akoti Rd, Kenyi Rd, & Others (Ongoing)	30,300,000.00	260,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70421	010303	03101	23040101	Nursery Materials/Purchase of Seeds	3,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygine	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
KAGARKO	31831200	70436	141001	03101	23020103	Provision of Solar Home System	10,000,000.00	5,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70631	101001	03101	23030104	Rehabilitation of Boreholes across the LGA	-	20,000,000.00	-	-
KAGARKO	31831200	70451	131001	03101	23010105	Purchase of 3nos Toyota Corolla LE/Vice Chairman Official Vehicle	20,000,000.00	75,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70133	131001	03101	23040102	Control of Gully Erosion	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70411	121001	03101	23020124	Construction of Motor Park/ Market Shops @ Kubacha, Iddah, Kagarko, Kenyi & Sabon Iche.	10,000,000.00	80,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70133	131001	03101	23020124	Construction of Ginger Rural Market @ Kagarko	10,000,000.00	5,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70421	010303	03101	23010127	Procurement of Fertilizer	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70133	131001	03101	23010128	Purchase of Agro-chemical	5,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
KAGARKO	31831200	70422	010601	03101	23040101	Tree Planting/Afforestation activities	7,000,000.00	20,000,000.00	7,000,000.00	7,000,000.00
KAGARKO	31831200	70133	131001	03101	23020118	Construction of Town Hall & Youth Development Centre @ Aribi, Dulu Tafa, Iddah, Jere, Kagarko & Kubacha	25,000,000.00	40,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70491	010202	03101	23020113	Construction of Slaughter Slabs	1,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAGARKO	31831200	70133	131001	03101	23020113	Rahabilitation of Abatoirs	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAGARKO	31831200	70621	131001	03101	23010101	Land Compensation	20,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Construction of Semi-Urban Water Supply @ Iddah	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70133	131001	03101	23030113	Rehabilitation of Roads across the LGA	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	131001	03101	23020113	Construction of Abatoirs	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAGARKO	31831200	70133	131001	03101	23030121	Rehabilitation of Office Building	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Rehabilitation of Drainages Across the LGA	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
KAGARKO	31831200	70133	131001	03101	23020118	Construction of Toilets at Primary Schools Across the LGA	15,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70451	131001	03101	23010105	Purchase of Vehicle for District Heads	10,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70451	131001	03101	23010105	Purchase of Chairman Official Vehicles	-	155,000,000.00	-	-

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAGARKO	31831200	70133	131001	03101	23010128	Purchase of Chemical for the Control of Pest & Insect	8,000,000.00	8,000,000.00	8,000,000.00	8,000,000.00
KAGARKO	31831200	70435	141001	03101	23020103	Construction/Provision of Electricity @ Issah, Makera & New Extension (Ongoing)	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70451	171001	03101	23020114	Construction of Roads @ Kyerkyer - Shadalafiya, Sabon Gida, Ungwan Rana Katugal, Kusam III - Kuchi Jaba, BATC & Others Across the LGA	35,000,000.00	5,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70435	141001	03101	23020103	Construction/Provision of Electricity @ Kushe Makaranta, Kurutam, Kutaho, Kahir, Kukyer, Kadung, Kabara, Ituru, Pankore, Marke & Others Across the LGA	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Drilling of Boreholes @ Aribi, Kenyi, Kurmin Dangana, Kutaho, Kurmin Kira, Koso, Iche Kasa, Bayan Kurmi, Kubere, Kukok, Chigwau, Pankore, Ung. Bisa, Ung. Waje, Akote, Bakin Kasuwa, Makera, Dumale, Gwaje, Dindim & Others Across the LGA	30,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70912	050501	03101	23030106	Rehabilitation/Repairs of Public Schools at LEA1 kubacha, ung Madaki, LEA Ung. Pah, LEA Kusam1, Kukok and others Across the LGA	20,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
KAGARKO	31831200	70133	131001	03101	23030121	Rehabilitation of District Head Office @ Gujeni, Kagarko, Katugal & Jere	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	021001	03101	23030126	Rehabilitation/ Fencing of Cementaries @ Jere, and others across the LGA	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	011001	03101	23020113	Fencing of Nursery Bed	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00
KAGARKO	31831200	70421	010303	03101	23010127	Procurement of Agricultural Impliments	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70641	021001	03101	23020123	Provision of Solar Street Light Across the LGA	20,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	131001	03101	23030101	Renovation of Emirates/Chiefdoms	35,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KAGARKO	31831200	70133	131001	03101	23020118	Construction of Public Toilets at Markets Across the LGA	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Rehabilitation of Semi Urban Water Supply at Kagarko, Jere and Kurmin Jibrin	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70133	050505	03101	23030106	Fencing of BATC @ Kagarko	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00
KAGARKO	31831200	70631	101001	03101	23020105	Construction of Standard Motorized Borehole	15,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAGARKO	31831200	70133	131001	03101	23010112	Procurement of Furniture for LG Chamber	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	65,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAGARKO	31831200	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	324,978,503.91	365,459,037.61	350,000,000.00	350,000,000.00
KAGARKO	31831200	70436	201001	03101	23020123	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	10,000,000.00	35,000,000.00	35,000,000.00
KAGARKO	31831200	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	221,800,000.00	120,000,000.00	350,000,000.00	350,000,000.00
KAGARKO	31831200	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAGARKO	31831200	70133	131001	03101	23050101	Contribution to Local Government Election	435,000,000.00	-	-	-
KAGARKO	31831200	70631	101001	03101	23020105	construction/ Provision of Solar powered Borehole at Kurmin Kira		15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70133	131001	03101	23020118	construction/ Provision of PwD workshop at Kagarko		10,000,000.00	10,000,000.00	10,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAGARKO	31831200	70491	131001	03101	23020118	Construction of Skill acquisition centre Kagarko, Kukui and across the LGA		10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Construction of Drainages with culverts from Bayan gida Mai ungwa to AY Dangiwa road Kagarko		15,000,000.00	15,000,000.00	15,000,000.00
KAGARKO	31831200	70133	201001	03101	23020123	Construction of solar streetlight at Kukyer, Kurmin Lemu, Ung Pah		10,000,000.00	10,000,000.00	10,000,000.00
KAGARKO	31831200	70133	131001	03101	23030118	Rehabilitation of Gwakuru Tourist site		14,500,000.00	14,500,000.00	14,500,000.00
KAGARKO	31831200	70452	161001	03101	23020116	Construction of Box Culvert at Gad/Yelwa along Gurara Express Way and other		60,000,000.00		
KAGARKO	31831200	70631	101001	03101	23020105	Rehabilitation of Water Scheme at Kurmin Jibrin		55,000,000.00		
KAGARKO	31831200	70133	131001	03101	23050107	Processing of Right of Occupancy (C of O)		30,000,000.00		
<b>KAGARKO LOCAL GOVERNMENT AREA</b>										
<b>TOTAL FOR KAGARKO</b>							<b>2,349,636,079.03</b>	<b>2,699,016,612.73</b>	<b>2,122,557,575.12</b>	<b>2,122,557,575.12</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KAJURU LOCAL GOVERNMENT AREA</b>										
KAJURU	31820400	70133	021001	03101	23030121	Renovation of District Head House Kajuru/fencing	10,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
KAJURU	31820400	70133	021001	03101	23030121	Renovation of District Head Office Kufana/fencing	10,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
KAJURU	31820400	70452	161001	09304	23020116	Construction of 1000 Meters Drainage from Kufana Mosque through D. H office Kufana to ECWA Clinic attached to the Rock	7,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAJURU	31820400	70451	131001	03101	23010105	Purchase of Official vehicles for DAF,DDF, DDB, E.S, DPHC, DWORKS, DESD and DARC	40,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KAJURU	31820400	70912	050502	03101	23010138	Procurement of furniture for Primary Schools	14,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAJURU	31820400	70452	161001	03101	23020116	Construction of Bridges across the Local Government	-	50,000,000.00	50,000,000.00	50,000,000.00
KAJURU	31820400	70421	010303	03101	23010127	Support to Local Farmers	5,000,000.00	35,000,000.00	65,000,000.00	65,000,000.00
KAJURU	31820400	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	3,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
KAJURU	31820400	70132	131001	03101	23050101	Contribution to National Population Commission	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAJURU	31820400	70133	131001	03101	23020101	Completion of Construction of Division Police Station Kasuwan Magani	7,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAJURU	31820400	70133	021001	03101	23020101	Completion of Construction/Fencing of Military Strike Force Maro	6,000,000.00	-	-	-
KAJURU	31820400	70436	141001	03101	23020103	Provision of Solar Home System at the LG secreteriate	1,000,000.00	3,809,321.14	3,809,321.14	3,809,321.14
KAJURU	31820400	70435	141001	03101	23020103	Extension of Electricity across the LG	-	16,000,000.00	56,000,000.00	56,000,000.00
KAJURU	31820400	70133	021001	03101	23020101	Rehabilitation of NEW NPC OFFICE and Fencing Maraban Kajuru	6,000,000.00	11,000,000.00	11,000,000.00	11,000,000.00
KAJURU	31820400	70631	101001	03101	23020105	Drilling of 10 NO Handpump Boreholes (WASH) / Rehabilitation	-	15,000,000.00	15,000,000.00	15,000,000.00
KAJURU	31820400	70631	101001	09304	23020105	Drilling of Motorised Solar Borehole and networking to offices at LG Secretariat	-	10,000,000.00	-	-
KAJURU	31820400	70435	040503	03101	23020103	Purchase and Installations of Transformer (General)	35,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
KAJURU	31820400	70133	131001	03101	23030106	Rehabilitation of Exam Hall at GSS Kufana	13,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAJURU	31820400	70133	131001	03101	23030106	Renovation of Science Laboratory at GSS Maro	-	15,000,000.00	15,000,000.00	15,000,000.00
KAJURU	31820400	70451	171001	03101	23020114	Construction of Feeder Road from Kufana to Rubu Town	13,000,000.00	62,068,339.11	62,068,339.11	62,068,339.11
KAJURU	31820400	70731	040501	03101	23020106	Construction of Primary Health Centre at Idu	-	10,000,000.00	10,000,000.00	10,000,000.00
KAJURU	31820400	70731	040501	03101	23020106	Construction of Primary Health Centre at Kurmin Idon	-	10,000,000.00	10,000,000.00	10,000,000.00
KAJURU	31820400	70452	161001	03101	23020116	Construction of Culvert/Drainages	-	25,000,000.00	25,000,000.00	25,000,000.00
KAJURU	31820400	70912	050501	03101	23030106	Renovation of 1 Block of 2 classrooms at LEA Buda	-	15,670,847.43	15,670,847.43	15,670,847.43
KAJURU	31820400	70133	131001	03101	23010122	Purchase of Pesticide for Roll Back Malaria	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAJURU	31820400	70621	131001	03101	23010101	Land Compensation General	12,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAJURU	31820400	70461	131001	03101	23010139	Purchase to Public Address System for District Heads	1,000,000.00	500,000.00	500,000.00	500,000.00
KAJURU	31820400	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	1,136,686.56	2,000,000.00	2,000,000.00	2,000,000.00
KAJURU	31820400	70733	040301	03101	23010122	Purchase of delivery kits	1,000,000.00	6,000,000.00	6,000,000.00	6,000,000.00
KAJURU	31820400	70912	050501	03102	23020107	Construction of Primary Schools Across the 10 No. of Wards	-	20,000,000.00	20,000,000.00	20,000,000.00
KAJURU	31820400	70452	161001	03101	23020116	Contruction of Box culvert Gyengere Tantatu	15,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAJURU	31820400	70133	131001	03101	23030113	Construction of 43KM Feeder From Maraban Danbagudu to Danbagudu	15,000,000.00	70,389,676.59	70,389,676.59	70,389,676.59
KAJURU	31820400	70451	171001	03101	23020114	Construction of 2.8KM Feeder Road from Kajuru to Buda	15,000,000.00	68,000,000.00	68,000,000.00	68,000,000.00
KAJURU	31820400	70452	161001	03101	23020116	Construction of Box and Cell Culverts From Ung Fada to Saman Philli Kasuwan Magani bypass Road	15,000,000.00	28,548,260.57	28,548,260.57	28,548,260.57
KAJURU	31820400	70133	131001	03101	23030113	Construction of 73KM Feeder Road From Iburu Hanya to Attee	12,000,000.00	60,589,063.16	70,589,063.16	70,589,063.16
KAJURU	31820400	70452	161001	03101	23020116	Construction of Box Culvert Maraban Kajuru to Issagwari Road	16,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
KAJURU	31820400	70452	161001	03101	23020116	Construction of Drainage Kajuru Town	15,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
KAJURU	31820400	70133	131001	03101	23020101	Expansion of Education (E.S) office Kajuru	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
KAJURU	31820400	70133	131001	03101	23020118	Construction/Provision of Infrastructure across the LG	416,705,500.04	83,556,508.91	20,000,000.00	20,000,000.00
KAJURU	31820400	70436	201001	03101	23020123	Construction / Provision of Solar Light across the LG	22,000,000.00	30,000,000.00	-	-
KAJURU	31820400	70451	131001	09304	23010105	Purchase of Vehicle for Chairman, Vice Chairman and Secretary	20,000,000.00	225,000,000.00	70,000,000.00	70,000,000.00
KAJURU	31820400	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	-	-	-
KAJURU	31820400	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	44,000,000.00	-	-
KAJURU	31820400	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	-	-
KAJURU	31820400	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	30,000,000.00	-	-
KAJURU	31820400	70133	131001	03101	23050101	Local Government Election 2024	435,000,000.00	-	-	-
KAJURU	31820400	70133	131001	03101	23020113	Construction of Veterinary Clinic in Kajuru	-	40,000,000.00	40,000,000.00	40,000,000.00
KAJURU	31820400	70451	131001	03101	23010105	Purchase of Official vehicles (406/corolla)for E.S, DPHC, DESD and DARC		40,000,000.00	40,000,000.00	40,000,000.00
KAJURU	31820400	70133	131001	03101	23030121	Renovation of Local Government Secretariat General		50,000,000.00		
KAJURU	31820400	70451	171001	03101	23020114	Construction/Expansion of Kufana Dam		20,000,000.00		
KAJURU	31820400	70435	040503	03101	23020103	Electrification projects from Maraban Afogo to Afogo Geri		30,000,000.00		
KAJURU	31820400	70133	131001	03101	23020127	Construction of Civic/JAMB CBT Centre		122,250,000.00		
KAJURU	31820400	70132	131001	03101	23010113	Purchase of Computers for Civic/JAMB CBT Centre at Maraban Kajuru		70,000,000.00		
KAJURU	31820400	70133	131001	03101	23010112	Purchase of Furniture & Fittings for Civic/JAMB CBT centre		7,750,000.00		
KAJURU	31820400	70133	141001	03101	23020123	Construction of Solar Power System		50,000,000.00		
KAJURU	31820400	70435	040503	03101	23020103	Ongoing Electrification		20,000,000.00		
<b>KAJURU LOCAL GOVERNMENT AREA</b>							<b>1,850,642,186.60</b>	<b>1,665,132,016.91</b>	<b>1,012,575,508.00</b>	<b>1,012,575,508.00</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KAURA LOCAL GOVERNMENT AREA</b>										
KAURA	31831300	70451	171001	03101	23020114	Construction /provision of feeder Roads at Uza Agban Agban Ward, Mai Kurah Bondong Ward, Tekon Tswot to Ashui Zangang Mallagum II Mallagum ward and Fabuang to General Hosp. Kaura	22,000,000.00	50,000,000.00	120,000,000.00	120,000,000.00
KAURA	31831300	70133	131001	03101	23020124	Construction of Markets/Parks at Bondong Ward & Fada Attakar	30,000,000.00	45,000,000.00	45,000,000.00	45,000,000.00
KAURA	31831300	70411	121001	03101	23020124	Construction of one Block of Shops at Mallagum II Market	-	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70631	101001	03101	23020105	Construction of Standard Motorized Borehole across the 10 Wards	45,000,000.00	35,000,000.00	55,000,000.00	55,000,000.00
KAURA	31831300	70131	131001	03101	23020101	Construction /provision of Office Building and Landscapping at the LG Secretariat (On going) Kaura	35,000,000.00	60,000,000.00	70,000,000.00	70,000,000.00
KAURA	31831300	70133	131001	03101	23020118	Construction/provision of Car Space Parking Lot at LG Secretariat	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURA	31831300	70452	161001	03101	23020116	Construction/provision of Culverts / Bridges at Tsok Adams Bondong Ward,Utak Tuyit Fada Ward,Ung hausawa Kpak Ward,Abun Mifi, Kyala zankan Ward, Sakong Kpak ward,Matuak kali, Bondong ward and Ramdiyam,ung sambo Manchok Ward	20,000,000.00	20,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70452	161001	03101	23020116	Construction/provision of Drainages at Ung Mathew Gatah Kwawak Manchok Ward, mallagum I Mallagum Ward, Ung. Hausawa Kpak Ward, Uzah Kpak and Me-sanet Mahuta Manchok Ward	3,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAURA	31831300	70133	131001	03101	23020127	Provision of ICT Infrastructure/Furnishing	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70491	010202	03101	23020113	Construction/Provision of Slaughter Slabs	-	3,000,000.00	3,000,000.00	3,000,000.00
KAURA	31831300	70631	101001	03101	23020105	Construction/Provision of Water Facilities at Mungwob/siyen Tuzu Agban Ward,Ung Gankon Zangang Mallagum Ward,Fada Daji Fada Ward, Me-sanet Mahuta Manchok Ward, Anyah Village Kadarko Ward, Anturung Kaura Ward	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURA	31831300	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70912	050501	03101	23020107	Fencing of Primary Schools across the LG area	-	1,000,000.00	1,000,000.00	1,000,000.00
KAURA	31831300	70133	011001	03101	23020113	Fencing of Nursery Bed	-	6,000,000.00	6,000,000.00	6,000,000.00
KAURA	31831300	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	7,000,000.00	7,000,000.00	7,000,000.00	7,000,000.00
KAURA	31831300	70133	131001	03101	23020118	Construction of Store at the Secretariat	-	60,000,000.00	60,000,000.00	60,000,000.00
KAURA	31831300	70421	010303	03101	23040101	Procurement of Agricultural Inputs (improve seedlings )	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70912	050502	03101	23010138	Procurement of Primary School Furnitures (Chairs and Tables)	5,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70436	141001	03101	23020103	Provision of Solar Home System	-	1,000,000.00	1,000,000.00	1,000,000.00
KAURA	31831300	70641	021001	03101	23020123	Purchase and installation of solar Street Light cross the ten Political Ward	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAURA	31831300	70451	131001	03101	23010105	Purchase of 4 Nos. Official vehicles for District Heads & Others	49,000,000.00	34,000,000.00	-	-
KAURA	31831300	70435	040503	03101	23020103	Purchase of 6No.300KVA Transformers Across the Local Government at Mayi oegbung, Menbung, Mai Kura Bondong Ward, Ashin Zankan Ward and Kasaro Mallagum ward,and Fada Daji Fada Ward	49,200,000.00	40,000,000.00	90,000,000.00	90,000,000.00
KAURA	31831300	70451	131001	03101	23010105	Purchase of Chairman & Vice Chairman's Cars	10,000,000.02	210,000,000.00	65,000,000.00	65,000,000.00
KAURA	31831300	70474	021001	03101	23010129	Purchase of Community Development Materials	9,750,000.02	28,000,000.00	28,000,000.00	28,000,000.00
KAURA	31831300	70132	131001	03101	23010113	Purchase of Computers	20,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70731	040501	03101	23010122	Purchase of Health/Medical Equipments	8,750,000.00	25,000,000.00	25,000,000.00	25,000,000.00
KAURA	31831300	70133	131001	03101	23010104	Purchase of Motorcycle & others	-	4,500,000.00	4,500,000.00	4,500,000.00
KAURA	31831300	70133	131001	03101	23010107	Purchase of Hilux 2 no	20,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00
KAURA	31831300	70133	131001	03101	23010142	Purchase of Information Gadgets		500,000.00	500,000.00	500,000.00
KAURA	31831300	70133	021001	03101	23020118	Fencing of Secretariat		30,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70133	021001	03101	23020118	Fencing of Siecom Office		2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70133	131001	03101	23010129	Purchase of Nursery Materials		2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70133	131001	03101	23010112	Purchase of office Furnitures and Fittings	5,000,000.00	15,804,864.60	25,804,864.60	25,804,864.60
KAURA	31831300	70451	131001	03101	23010105	Purchase of Official Vehicle 3 Nos. 406	24,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00
KAURA	31831300	70133	131001	03101	23010115	Purchase of 2nos Photocopy Machine	400,000.00	700,000.00	700,000.00	700,000.00
KAURA	31831300	70133	131001	03101	23010134	Purchase of Surveying Equipment	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70912	050402	03101	23010124	Purchase of Teaching /Learning Aid Equipments	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70422	010601	03101	23040101	Purchase of Tree Seedlings	1,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAURA	31831300	70133	131001	03101	23010129	Purchase of Vet Drugs	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
KAURA	31831300	70133	131001	03101	23010128	Purchase of Chemical for Control of pest & Insects	8,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70731	040501	03101	23010122	Purchase of Hospital Equipment	2,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURA	31831300	70912	050501	03101	23030106	Rehabilitation of Public schools across the Local Government	2,000,000.00	50,000,000.00	80,000,000.00	80,000,000.00
KAURA	31831300	70133	131001	03101	23030112	Rehabilitation/Repair of Agricultural Facilities	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70435	141001	03101	23030102	Rehabilitation/repairs of Electricity Facilities across the LG area	3,000,000.00	24,000,000.00	24,000,000.00	24,000,000.00
KAURA	31831300	70133	131001	03101	23030105	Rehabilitation/Repairs of Hospitals/Health centers across the Ten Political Wards	5,000,000.00	30,000,000.00	40,000,000.00	40,000,000.00
KAURA	31831300	70133	131001	03101	23030124	Rehabilitation/Repairs of markets/parks at Manchok Market and Mararaba Agban	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURA	31831300	70451	171001	03101	23020114	Rehabilitation/repairs of Matuak Kali Road Bondong Ward, zuwahu Kazah Memorial pri. Sch road Manchok ward	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70131	131001	03101	23030121	Rehabilitation/repairs of office Building old Secretariat	5,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURA	31831300	70912	050501	03101	23020107	Rehabilitation/Repairs of Public Schools, at Adu Zankan Ward	-	5,000,000.00	5,000,000.00	5,000,000.00
KAURA	31831300	70133	131001	03101	23030101	Rehabilitation/repairs of Residential building	3,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAURA	31831300	70435	040503	03101	23020103	Rural Electrification at Menbung, Mai Kura Bondong Ward, Ashin Zankan Ward, Kasaro Mallagum ward, Kukum Daji to Zakwa Kukum ward, Dubab , Tachira Kadarko Ward and Chicham Fanyio Zanakan Ward and Safio Fanfan Kpak Ward	25,566,235.15	20,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70133	131001	03101	23010129	Supply of Agric Equipments	1,000,000.00	-	-	-
KAURA	31831300	70421	010303	03101	23010127	Support to Local Farmers	-	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70422	010601	03101	23040101	Tree Planting Activity	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
KAURA	31831300	70491	131001	03101	23010129	Purchase Skill Acquisition	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURA	31831300	70474	021001	03101	23010129	Purchase of Community Development Materials	36,000,000.00	28,000,000.00	28,000,000.00	28,000,000.00
KAURA	31831300	70133	131001	03101	23050107	40% Contribution to Kafanchan Municipal Authority	106,090,649.13	-	-	-
KAURA	31831300	70421	010303	03101	23010127	Purchase of Home Economic Equipment	4,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
KAURA	31831300	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAURA	31831300	70451	131001	03101	23010105	Purchase of Security Vehicle, Gadget and other materials	521,800,000.00	200,000,000.00	350,000,000.00	350,000,000.00
KAURA	31831300	70421	010303	03101	23010127	Purchase of Grain	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KAURA	31831300	70133	131001	03101	23020118	Construction/Provision of Infrastructure across the LGA	216,052,244.53	213,793,609.57	350,000,000.00	350,000,000.00
KAURA	31831300	70133	021001	03101	23020101	Fencing of Police Station at Kaura		20,000,000.00		
KAURA	31831300	70133	131001	03101	23030121	Rehabilitation of Police Staff Quarters		5,000,000.00		
KAURA	31831300	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	68,200,000.00	-		
<b>KAURA LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR KAURA</b>	<b>1,548,809,128.85</b>	<b>1,616,298,474.17</b>	<b>1,928,504,864.60</b>	<b>1,928,504,864.60</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KAURU LOCAL GOVERNMENT AREA</b>										
KAURU	31831400	70912	050402	03101	23010124	Treaching Aid and Instructional Materials	20,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70731	040501	03101	23050101	Contribution to PHC Services	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAURU	31831400	70133	131001	03101	23050103	Monitoring & Evaluation	9,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70422	010601	03101	23040101	Conduct of Annual Tree Planting	2,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00
KAURU	31831400	70631	101001	03101	23030104	Maintenance of Boreholes across the 3 chiefdoms(kauru,kumana & chawai)	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAURU	31831400	70133	131001	03101	23020124	Const. of markets at Dawaki,Majidadi,Wadi,Yai,Kauru,Kaibi & Makami	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAURU	31831400	70451	171001	03101	23020114	Construction/provision of rural roads across the LGA	30,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
KAURU	31831400	70452	161001	03101	23020116	Const. of Bridges & Culverts across the LGA.	40,000,000.00	36,000,000.00	36,000,000.00	36,000,000.00
KAURU	31831400	70451	171001	03101	23010104	Purchase of Tricycles	7,950,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70451	131001	03101	23010105	Purchase of Motor vehicles for Chairman, Vice Chairman & Others	10,000,000.00	235,000,000.00	30,000,000.00	30,000,000.00
KAURU	31831400	70133	131001	03101	23010109	Purchase of seaboat for Makami,U/Tudu & Bakin Kogi Communities	7,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70133	131001	03101	23010112	Purchase of furnitures & Fitting at secreteriate	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70132	131001	03101	23010113	Purchase of Computers for C' man,Daf,DDB,DDF,ICT office	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70731	040501	03101	23010122	Purchase of Primary Health care Equipment	25,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70731	040501	03101	23010122	Procurement & Maintenance of solar refrigerator for 255 PHCs	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70421	010303	03101	23010127	Purchase of farming Equipment	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70133	141001	03101	23010129	Purchase of solar power across the LGA	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70912	050502	03101	23010138	Purchase of school furnitures/uniform	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70631	101001	03101	23020105	Construction/provision of Boreholes	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70133	131001	03101	23020106	Const. of Health centres at various locations across the LGA	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70133	131001	03101	23020113	Construction/provision of Agricultural facilities across the LGA	10,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70133	021001	03101	23020101	Const/provision of offices Building and fencing of secreteriat	25,000,000.00	39,000,000.00	39,000,000.00	39,000,000.00
KAURU	31831400	70133	131001	03101	23030101	Rehabilitation/Repairs of residential houses at secreteriat and Emir residence(kumana & chawai)	20,000,000.00	24,500,000.00	24,500,000.00	24,500,000.00
KAURU	31831400	70133	131001	03101	23030105	Rehabilitation/repairs of Health centres across the LGA	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KAURU	31831400	70474	021001	03101	23010129	Purchase of community Development Materials	31,500,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70731	040501	03101	23010129	Installation of solar panels/batteries at PHCs	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70133	131001	03101	23050107	Food and Nutrition Programme	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70133	131001	03101	23010114	Purchase of printer & Photocopier	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70631	101001	03101	23020105	Partnership for Expanded water sanitation and Hygine (PEWASH)	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70133	131001	03101	23030112	Rehabilitation/Repairs of Agricultural facilities(Pallative/Intervention)	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70133	131001	03101	23010112	Procurement of Furniture	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70436	201001	03101	23010119	Provision of Solar light at the secreteriate	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KAURU	31831400	70421	010303	03101	23010127	Support to local Farmers	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70511	091001	03101	23040104	Refuse Evacuation and waste management	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70133	131001	03101	23020104	Completion of staff/Councillors Lodge	10,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70621	131001	03101	23010101	Purchase of land (Compensation)	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70733	040301	03101	23010122	Purchase of Delivery Kits	10,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70731	040501	03101	23010122	Purchase of Hospital Equipment	20,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70421	010303	03101	23010127	Purchase of chemicals for control of pest and insects	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70133	131001	03101	23010119	Purchase of Generating set for Offices of C'man,DAF,DDF,DDB	5,500,500.00	5,000,000.00	5,000,000.00	5,000,000.00
KAURU	31831400	70133	131001	03101	23010112	Purchase of Residential Furnitures	30,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
KAURU	31831400	70912	050402	03101	23010124	Purchase of Teaching and Learning Aid Equipment	10,000,000.00	12,934,173.38	12,934,173.38	12,934,173.38
KAURU	31831400	70912	050502	03101	23010138	Distribution of school furnitures across the LGA	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KAURU	31831400	70133	131001	03101	23020118	Construction/provision of infrastructures across the LGA	136,729,003.91	353,907,005.45	350,000,000.00	350,000,000.00
KAURU	31831400	70436	201001	03101	23020123	Provision of Solar light across the LGA	22,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
KAURU	31831400	70421	010402	03101	23010127	Purchase of Grain Buffer stock	48,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
KAURU	31831400	70451	131001	03101	23010105	Purchase of security vehicles, Gadgets & other Materials	521,800,000.00	350,000,000.00	350,000,000.00	350,000,000.00
KAURU	31831400	70421	010303	03101	23010127	Purchase of Fertilizer	44,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
<b>KAURU LOCAL GOVERNMENT AREA</b>							<b>1,397,479,503.91</b>	<b>1,554,341,178.83</b>	<b>1,345,434,173.38</b>	<b>1,345,434,173.38</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KUBAU LOCAL GOVERNMENT AREA</b>										
KUBAU	31811500	70133	131001	03101	23010112	Supply of Office Furniture	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70133	131001	03101	23030121	Renovation of LG Secretariat	22,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70133	131001	03101	23030101	Renovation of District Heads Houses	33,800,000.00	-	67,600,000.00	101,400,000.00
KUBAU	31811500	70451	131001	03101	23010105	Purchase of vehicles for district heads	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70451	131001	03101	23010105	Purchase of Official Motor Vehicles	-	30,000,000.00	100,000,000.00	150,000,000.00
KUBAU	31811500	70133	131001	03101	23020101	Construction of Vigilante Office at Anchau	13,495,422.00	-	16,990,844.00	25,486,266.00
KUBAU	31811500	70133	131001	03101	23020101	Construction of Legislative Chamber	10,000,000.00	90,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70133	131001	03101	23020118	Construction of Wall Fence at police station Anchau	21,057,734.25	-	22,115,468.50	33,173,202.75
KUBAU	31811500	70133	131001	03101	23030121	Renovation of police station Anchau	21,717,042.50	-	23,434,085.00	35,151,127.50
KUBAU	31811500	70133	131001	03101	23030101	Renovation of Local Government Staff Quarters	10,054,287.71	10,054,287.71	20,108,575.42	30,162,863.13
KUBAU	31811500	70451	131001	03101	23010105	Purchase of Vehicles for Chairman & Vice Chairman	20,000,000.00	210,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	700,000,000.00	1,050,000,000.00
KUBAU	31811500	70132	131001	03101	23010113	Purchase of Computer Laptops & Tablets	1,143,766.00	5,000,000.00	10,000,000.00	15,000,000.00
KUBAU	31811500	70132	131001	03101	23010113	Purchase of Computer Accessories,Gadgets/Equipments	1,047,684.30	1,047,684.30	2,095,368.60	3,143,052.90
KUBAU	31811500	70133	131001	03101	23050102	Computer software Acquisition	4,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00
KUBAU	31811500	70411	121001	03101	23020124	Construction of Shopping Complex at Kasuwan Rimi Anchau	10,280,522.58	5,280,522.58	20,561,045.16	30,841,567.74
KUBAU	31811500	70411	121001	03101	23020124	Construction of Shopping Complex at Kargi	3,800,000.00	-	7,600,000.00	11,400,000.00
KUBAU	31811500	70411	121001	03101	23020124	Construction of Modern Shops at Pambequa Market	26,062,492.20	44,062,492.20	68,124,984.40	102,187,476.60
KUBAU	31811500	70133	131001	03101	23030124	Renovation of Markets	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70411	121001	03101	23020124	Construction of Shopping Complex at Zuntu	12,578,115.25	-	25,156,230.50	37,734,345.75
KUBAU	31811500	70133	131001	03101	23030124	Renovation of 1 Block of 10 No open Market Stall at Jangaba market Damau	3,654,268.75	(0.00)	2,375,274.68	3,562,912.02
KUBAU	31811500	70133	131001	03101	23050103	Periodic conduct of Monitoring and Evaluation	4,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00
KUBAU	31811500	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70421	010303	03101	23010127	Purchase of chemicals for control of pests and insects	8,000,000.00	500,000.00	12,000,000.00	18,000,000.00
KUBAU	31811500	70133	131001	03101	23010128	Purchase of Farm inputs	33,000,000.00	23,000,000.00	46,000,000.00	69,000,000.00
KUBAU	31811500	70133	131001	03101	23010129	Construction and upgrading of Nursery Bed across the LG	1,500,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70133	131001	03101	23010128	Provision of Nursery Materials	2,229,700.00	-	4,459,400.00	6,689,100.00
KUBAU	31811500	70421	010303	03101	23010127	Procurement of Agricultural Implements	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70421	010303	03101	23010127	Purchase of home Economic Equipments	5,000,000.00	5,000,000.00	10,000,000.00	15,000,000.00
KUBAU	31811500	70491	010202	03101	23020113	Construction of Slaughter Slab at Karreh	4,500,000.00	4,500,000.00	9,000,000.00	13,500,000.00
KUBAU	31811500	70421	010303	03101	23010127	Purchase of Fertilizer	40,000,000.00	30,000,000.00	60,000,000.00	90,000,000.00
KUBAU	31811500	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	70,000,000.00	105,000,000.00
KUBAU	31811500	70133	131001	03101	23030105	Renovation of Clinic at kargi ward	6,500,000.00	6,500,000.00	13,000,000.00	19,500,000.00
KUBAU	31811500	70731	040501	03101	23010122	Purchase of Hospital Equipment/Surgery	45,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	6,000,000.00	12,000,000.00	18,000,000.00
KUBAU	31811500	70731	040501	03101	23030105	Contribution to PHC	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70731	040501	03101	23030105	Renovation of PHC Wazabi at Zuntu Ward	14,374,751.66	6,499,801.66	12,999,603.32	19,499,404.98
KUBAU	31811500	70912	050501	03101	23020107	Construction of One Block of Two Class Rooms at Madabba	10,500,000.00	10,500,000.00	21,000,000.00	31,500,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUBAU	31811500	70133	131001	03101	23030106	Renovation of Primary School at Gajagaja	7,500,000.00	-	15,000,000.00	22,500,000.00
KUBAU	31811500	70912	050501	03101	23020107	Completion/Construction of 1 Block of 2 Classroom at Pambegua	10,500,000.00	10,500,000.00	21,000,000.00	31,500,000.00
KUBAU	31811500	70912	050502	03101	23010138	Procurement of Furnitures for primary schools & others	10,000,000.00	9,880,000.00	19,760,000.00	29,640,000.00
KUBAU	31811500	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70133	131001	03101	23030106	Renovation of primary school at ung magaji pambegua	4,500,000.00	64,500,000.00	9,000,000.00	13,500,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 block of 2 Class room and Office at pamgwani kargi ward	700,000.00	700,000.00	1,400,000.00	2,100,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 block of two classrooms with office at Ashemu damau ward	8,200,000.00	8,200,000.00	16,400,000.00	24,600,000.00
KUBAU	31811500	70474	021001	03101	23010129	Purchase of Community Development Materials	20,000,000.00	45,000,000.00	90,000,000.00	135,000,000.00
KUBAU	31811500	70133	131001	03101	23030106	Renovation of Primary schools across the Local Government	25,000,000.00	100,000,000.00	30,000,000.00	45,000,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of toilet at primary schools	20,000,000.00	5,000,000.00	30,000,000.00	45,000,000.00
KUBAU	31811500	70133	131001	03101	23010142	Purchase of public Address System	1,000,000.00	1,000,000.00	2,000,000.00	3,000,000.00
KUBAU	31811500	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050402	03101	23010124	Provision for Teaching Aid/Learning Equipments	30,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70133	131001	03101	23030111	Rehabilitation of sporting Facilities/ equipments	4,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of one Storey building of 8 Classrooms at Damau	10,000,000.00	-	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of one Storey building of 8 Classrooms at Zuntu (On-going)	10,000,000.00	-	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 Block of 2 Class room at Banki	14,067,125.35	10,067,125.35	20,134,250.70	30,201,376.05
KUBAU	31811500	70133	131001	03101	23030106	Renovation of Adult Education Centre at Mah	4,430,000.00	-	8,860,000.00	13,290,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 Block of 2 Class rooms at Kulin Mah Mangawa	10,393,000.00	10,393,000.00	20,786,000.00	31,179,000.00
KUBAU	31811500	70133	131001	03101	23030106	Renovation of Central Primary School Kargi	6,000,000.00	6,000,000.00	12,000,000.00	18,000,000.00
KUBAU	31811500	70133	131001	03101	23030106	Renovation of Central Primary School at Hayin Dogo Dutsen Wai	12,079,160.10	7,079,160.10	14,158,320.20	21,237,480.30
KUBAU	31811500	70133	050505	03101	23030106	Fencing of Primary School at Ung Mamuda Zabi	15,579,007.50	10,579,007.50	21,158,015.00	31,737,022.50
KUBAU	31811500	70912	050501	03101	23020107	Construction of Wall Fence at Central Primary School Banki	29,674,042.00	24,867,808.00	49,735,616.00	74,603,424.00
KUBAU	31811500	70912	050501	03101	23030106	Renovation of 1 Block of two classrooms with office at Gobirawa Anchau Gari	7,488,611.25	-	14,977,222.50	22,465,833.75
KUBAU	31811500	70912	050501	03101	23030106	Renovation of 1 Block of two classrooms with office at Bolan Hausawa Damau Ward	8,917,445.50	2,987,322.94	5,974,645.88	8,961,968.82
KUBAU	31811500	70912	050501	03101	23030106	Renovation of 1 Block of two classrooms with office at Kuli Dutsen wai ward	9,883,872.50	18,903,946.08	9,807,892.16	14,711,838.24
KUBAU	31811500	70491	131001	03101	23030121	Renovation of skill Aquisition center	12,783,512.18	-	15,567,024.36	23,350,536.54
KUBAU	31811500	70133	131001	03101	23030106	Renavation of UBE Primary School at ung murtala kubau	8,456,234.00	8,456,234.00	16,912,468.00	25,368,702.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 Block of 2 Classroom at Ung Mantau Mah ward	8,456,234.00	8,456,234.00	16,912,468.00	25,368,702.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 block of 2 Classroom with office at LGEA A.S.yakin Zabi ward	8,456,234.00	8,456,234.00	16,912,468.00	25,368,702.00
KUBAU	31811500	70133	131001	03101	23020118	Construction of Town Hall at Anchau	8,000,000.00	8,000,000.00	16,000,000.00	24,000,000.00
KUBAU	31811500	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	60,000,000.00	50,000,000.00	100,000,000.00	150,000,000.00
KUBAU	31811500	70912	050501	03101	23020107	Construction of 1 Block of 2 Classrooms and Office at Koso Damau Ward	14,252,065.00	10,252,065.00	20,504,130.00	30,756,195.00
KUBAU	31811500	70641	021001	03101	23020123	Purchase and Installation of solar street lights	30,000,000.00	20,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of Feeder road from shinkafi to koso	15,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70631	101001	03101	23020105	Construction/ Provision of Water facilities Across Kubau Local Government	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of Single Ring Culvert Across the LG Area	30,000,000.00	80,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of 1.43KM Township Road at Pambegua	30,055,605.98	70,055,605.98	140,111,211.96	210,166,817.94
KUBAU	31811500	70452	161001	03101	23020116	Construction of bridge banki to damau at damau ward	17,000,000.00	12,000,000.00	24,000,000.00	36,000,000.00
KUBAU	31811500	70436	141001	03101	23020103	Provision of Solar Home System	9,000,000.00	-	18,000,000.00	27,000,000.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of single cell box Culvert at madabba mai sirdi	8,000,000.00	8,000,000.00	16,000,000.00	24,000,000.00
KUBAU	31811500	70912	050501	03101	23030106	Rehabilitation / Renovation of UBE Primary School at Ung. Toro Zuntu Ward	-	14,500,000.00	29,000,000.00	43,500,000.00
KUBAU	31811500	70912	050501	03101	23030106	Rehabilitation / Renovation of UBE Primary School at Bawada Dutsen - Wai	-	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050501	03101	23030106	Rehabilitation / Renovation of LEA Primary School Kodoro Kareh	-	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050501	03101	23030106	Rehabilitation / Renovation of LEA Primary School Mai-Kallangu I Anchau Ward	-	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70912	050501	03101	23030106	Rehabilitation / Renovation of UBE Primary School at Gabashi Kubau, Kubau Ward	-	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of double cell box culvert at Gwatattalo kubau ward	700,000.00	700,000.00	1,400,000.00	2,100,000.00
KUBAU	31811500	70451	171001	03101	23010104	Purchase of Tricycles	5,950,000.00	-	11,900,000.00	17,850,000.00
KUBAU	31811500	70451	131001	03101	23010105	Purchase of Motor vehicles General	15,000,000.00	14,500,000.00	29,000,000.00	43,500,000.00
KUBAU	31811500	70133	131001	03101	23030113	Rehabilitation/Repairs of Feeder roads	10,000,000.00	30,000,000.00	60,000,000.00	90,000,000.00
KUBAU	31811500	70133	131001	03101	23010106	Purchase of Toyota Hilux Pick up Van	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70621	131001	03101	23010101	Land compensation/processing	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of road at Zuntu from Day Pri sch to Layin Sarki to kwata RD 5KM Phase1&2	28,000,000.00	-	28,000,000.00	42,000,000.00
KUBAU	31811500	70631	101001	03101	23030104	Rehabilitation of Boreholes	10,000,000.00	5,000,000.00	10,000,000.00	15,000,000.00
KUBAU	31811500	70435	040503	03101	23020103	Electrification project at Kubau	25,706,258.00	15,706,258.00	31,412,516.00	47,118,774.00
KUBAU	31811500	70435	040503	03101	23020103	Purchase of Transformers	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70631	101001	03101	23020105	Standard Motorised Borehole,Accessories and Raticulation	15,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of Feeder Road at Haskiya	17,564,789.00	10,564,789.00	21,129,578.00	31,694,367.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of Drainage behind Maauna Anchau	4,000,000.00	4,000,000.00	8,000,000.00	12,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUBAU	31811500	70452	161001	03101	23020116	Construction of 2No Single Cell Bx Culvert at Bakara Kargi ward	14,700,625.08	9,700,625.08	19,401,250.16	29,101,875.24
KUBAU	31811500	70452	161001	03101	23020116	Construction of Culvert at Rafin busa Anchau Ward	6,800,345.00	6,800,345.00	13,600,690.00	20,401,035.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of Kariya Bridge at Kargi ward (Ongoing)	-	-	60,000,000.00	90,000,000.00
KUBAU	31811500	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	157,432,310.58	315,544,920.00	600,000,000.00	900,000,000.00
KUBAU	31811500	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	30,000,000.00	60,000,000.00	90,000,000.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of bridge at Kaffi Kubau Ward - Phase I	-	15,000,000.00	30,000,000.00	45,000,000.00
KUBAU	31811500	70452	161001	03101	23020116	Construction of Bridge at Health Technology Pambegua	-	20,000,000.00	40,000,000.00	60,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of Road from Hayin Danguri to Wagaho	-	10,000,000.00	20,000,000.00	30,000,000.00
KUBAU	31811500	70451	171001	03101	23020114	Construction of Road from Maimolo to Banki Phase I	-	168,488,074.77	40,000,000.00	60,000,000.00
<b>KUBAU LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR KUBAU</b>	<b>1,967,322,264.22</b>	<b>2,434,783,543.25</b>	<b>4,006,536,646.50</b>	<b>6,009,804,969.75</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>KUDAN LOCAL GOVERNMENT AREA</b>										
KUDAN	31811600	70133	131001	03101	23020101	Renovation of Local Government Secretariat Phase 1	20,404,500.00	70,000,000.00	35,233,819.38	35,233,819.38
KUDAN	31811600	70435	141001	03101	23020103	Extension of Electricity and Provisin of SubStation at Tunde wada Likoro Ongoing	15,500,000.00	24,000,000.00	29,000,000.00	29,000,000.00
KUDAN	31811600	70133	131001	03101	23030124	Renovation of Mal Nasir el- rufai S/Garin Hunkuyi Market Ongoing	8,000,000.00	6,000,000.00	12,000,000.00	12,000,000.00
KUDAN	31811600	70133	131001	03101	23050101	Consultancy services	5,000,000.00	-	8,000,000.00	8,000,000.00
KUDAN	31811600	70361	021001	03101	23010128	Purchased Security Equipments	4,000,000.00	-	8,000,000.00	8,000,000.00
KUDAN	31811600	70421	010303	03101	23010127	Purchase of Grain	8,750,000.00	7,750,000.00	15,500,000.00	20,150,000.00
KUDAN	31811600	70133	131001	03101	23030106	Renovation of Junior Secondary School at Taba Sanni	6,500,000.00	23,500,000.00	5,500,000.00	5,500,000.00
KUDAN	31811600	70133	131001	03101	23030102	Purchase and Installation of Transformances., at Doka,BarkiKusawa, tashas Matasa, Garu, Randa Anguwa Aji, Mahuta,and Nasarawa Kudan	11,416,666.00	20,000,000.00	40,000,000.00	40,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Construction of One Block of two Classrooms at Jaja	11,000,000.00	-	16,000,000.00	16,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Construction of 1 Block of 2 Classrooms with Office at Anguwa Dan Birni Garu	11,000,000.00	8,000,000.00	16,000,000.00	16,000,000.00
KUDAN	31811600	70435	141001	03101	23020103	Extension of Electricity to tasha icce Jaja	7,000,000.00	-	14,000,000.00	14,000,000.00
KUDAN	31811600	70133	021001	03101	23020118	Construction and Installation of Solar street light at Kudan stadium,Town Hall/ LG Secretarial	6,000,000.00	-	12,000,000.00	12,000,000.00
KUDAN	31811600	70631	101001	03101	23030104	Repairs of Borehole Across the Ten wards of the LG	3,000,000.00	-	9,000,000.00	12,000,000.00
KUDAN	31811600	70133	041001	03101	23020106	Fencing PHC at Jaja	8,000,000.00	-	6,000,000.00	12,000,000.00
KUDAN	31811600	70631	101001	03101	23030104	Rehabilitation of Solar Boreholes Across the ten wards	5,000,000.00	-	10,000,000.00	20,000,000.00
KUDAN	31811600	70631	101001	03101	23020105	Construction of New Solar Motories Boreholes across the ten wards	15,000,000.00	-	16,000,000.00	24,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Construction of Legislative Council Chamber in Hunkuyi	10,000,000.00	11,500,000.00	7,000,000.00	7,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Renovation Two Districts Head Houses	8,000,000.00	5,000,000.00	5,000,000.00	10,000,000.00
KUDAN	31811600	70912	050402	03101	23010124	Provision for Teaching Aid/Learning Materials	-	20,000,000.00	40,000,000.00	40,000,000.00
KUDAN	31811600	70912	050502	03101	23010138	Purchase of School Furniture for Primary School, Kudan & Other Wards	10,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
KUDAN	31811600	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	10,000,000.00	7,000,000.00	6,000,000.00	7,000,000.00
KUDAN	31811600	70133	131001	03101	23010113	Purchase of 13 Numbers of Laptops for All Directors of LG & Budget Units	3,000,000.00	-	6,000,000.00	6,000,000.00
KUDAN	31811600	70133	131001	03101	23020105	Payment of Earth dam at Hunkuyi	15,000,000.00	-	20,000,000.00	20,000,000.00
KUDAN	31811600	70133	131001	03101	23020113	Purchase of Farming Inputs and Irrigatins pumps	10,000,000.00	97,000,000.00	10,000,000.00	10,000,000.00
KUDAN	31811600	70422	010601	03101	23040101	Tree Planting	3,500,000.00	-	7,000,000.00	7,000,000.00
KUDAN	31811600	70133	131001	03101	23020106	Construction of Dispensary at Sabon Gari Doka	3,500,000.00	3,500,000.00	7,000,000.00	7,000,000.00
KUDAN	31811600	70731	040501	03101	23030105	Renovation of PHC Clinic at Hunkuyi	10,000,000.00	4,753,218.39	14,000,000.00	14,000,000.00
KUDAN	31811600	70421	010303	03101	23010127	Purchase of Pesticide	7,000,000.00	3,000,000.00	3,000,000.00	6,000,000.00
KUDAN	31811600	70733	040301	03101	23010122	Purchase of Delivery Kits	4,000,000.00	4,000,000.00	4,000,000.00	8,000,000.00
KUDAN	31811600	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	5,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00
KUDAN	31811600	70731	040501	03101	23030105	Renovation of PHC Clinic at Likoro	8,500,000.00	11,500,000.00	23,000,000.00	23,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder Road at Doka to Sabo garin Doka	12,000,000.00	3,000,000.00	24,000,000.00	24,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Fencing of Primary School Doka	8,000,000.00	-	16,000,000.00	16,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUDAN	31811600	70133	131001	03101	23020118	Construction/ provision of infrastructure across the LG	15,000,000.00	363,504,965.31	700,000,000.00	700,000,000.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of Drainage at Garu ward Anguwa Makera	5,000,000.00	-	10,000,000.00	10,000,000.00
KUDAN	31811600	70133	050505	03101	23030106	Fencing of Lafiya primary school Garu	7,000,000.00	-	14,000,000.00	14,000,000.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of Culvert across the LG Phase I	12,000,000.00	9,000,000.00	18,000,000.00	18,000,000.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of Culvert at Mondern Primary School to kofar Arewa	6,000,000.00	-	12,000,000.00	12,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Renovation of Police Station and Quarters at Kudan	15,000,000.00	2,000,000.00	10,000,000.00	10,000,000.00
KUDAN	31811600	70452	161001	03101	23020116	Construction Re-force concret drainage at Hunkuyi Ongoing	5,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Renovation of Sixteen Primary School across the ten wards of the LG	17,000,000.00	100,000,564.76	125,495,068.44	185,565,068.04
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder Road from Kudan to Taban Sani	17,000,000.00	61,005,620.00	26,200,020.00	26,200,020.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of drainage at kofar arewa tsamiya to kudan by-pass	5,000,000.00	-	10,000,000.00	10,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Fencing of primary school Dandako Zabi	10,000,000.00	-	14,000,000.00	14,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Construction of 1Block of 2classroom and an office in Unguwan Dutse Zabi	8,000,000.00	-	16,000,000.00	16,000,000.00
KUDAN	31811600	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	9,000,000.00	94,000,000.00	8,000,000.00	8,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder Road at Zabi	10,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder road at Kaura wali to Markafi	10,000,000.00	-	20,000,000.00	20,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Fencing of Primary School at Kauran Wali South	10,000,000.00	-	10,000,000.00	20,000,000.00
KUDAN	31811600	70133	131001	03101	23010106	Purchase of Publicity Van Golf	4,000,000.00	-	8,000,000.00	8,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Retaining wall and stone Pitch at River Hunkuyi & Jaja Ongoing	14,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70451	131001	03101	23010105	Purchase of Official Vehicles of Six numbers of Toyato vehicle LE for HODs	10,000,000.00	100,000,000.00	18,000,000.00	18,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder from anguwa mai zuma to ruga fulani katoge 1.7km	14,000,000.00	17,230,240.00	34,460,480.00	34,460,480.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of semi Bridge at Ang. Sanda Ongoing	8,000,000.00	8,000,000.00	16,000,000.00	16,000,000.00
KUDAN	31811600	70436	201001	03101	23030123	Construction/provision of Solar light across the LG	8,000,000.00	15,000,000.00	30,000,000.00	30,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Renovation of Primary school Kaura Wali South	10,500,000.00	8,000,000.00	16,000,000.00	16,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Renovation of 2 Districts Head Houses	2,700,000.00	35,000,000.00	10,000,000.00	10,000,000.00
KUDAN	31811600	70621	131001	03101	23010101	Payment of Land compensation for construction of Dam Hunkuyi	3,500,000.00	-	11,000,000.00	11,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder road at around Garu Dam Ongoing	3,779,000.00	2,700,000.00	5,400,000.00	5,400,000.00
KUDAN	31811600	70133	131001	03101	23020101	Rehabitation of car park and interlock at LG Secretarial	12,454,419.47	-	7,000,000.00	7,000,000.00
KUDAN	31811600	70133	131001	03101	23030102	Repairs of low tension electric line LT at Anguwa mai Kudan	12,000,000.00	-	7,558,000.00	7,558,000.00
KUDAN	31811600	70436	141001	03101	23020103	Provision of Solar Home System	11,600,000.00	-	14,908,838.34	14,908,838.34
KUDAN	31811600	70133	131001	03101	23010108	Payment for Purchase of Legislative Bus	11,000,000.00	-	6,000,000.00	6,000,000.00
KUDAN	31811600	70133	131001	03101	23020118	Renovation of town hall Block A hunkuyi Ongoing	5,000,000.00	10,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70452	161001	03101	23020116	Construction of Drainages Across the Ten wards of LG	5,000,000.00	10,600,000.00	21,200,000.00	21,200,000.00
KUDAN	31811600	70133	131001	03101	23020118	Construction of Copa lodge/Transit camp for NYSC	12,958,315.25	8,000,000.00	16,000,000.00	16,000,000.00
KUDAN	31811600	70133	131001	03101	23030121	Rehabilitation of Staff Quarters	10,000,000.00	39,000,000.00	8,000,000.00	8,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
KUDAN	31811600	70452	161001	03101	23020116	Construction of Rig and Box Culvert across the ten wards Ongoing	17,230,240.00	18,000,000.00	36,000,000.00	36,000,000.00
KUDAN	31811600	70621	131001	03101	23010101	Payment for Land Compensation at the LG	5,000,000.00	-	2,958,315.25	2,958,315.25
KUDAN	31811600	70133	131001	03101	23010108	Purchase of Bus to Fityanul Islam, First Aid Group, NSCDC, Vigilante Office & other	18,290,681.16	-	12,000,000.00	12,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction feeder from Likoro to Katanga	27,598,801.00	-	10,000,000.00	10,000,000.00
KUDAN	31811600	70451	171001	03101	23020114	Construction of Feeder road from Tasha Yaro to Taban Sani	10,853,216.39	-	10,000,000.00	10,000,000.00
KUDAN	31811600	70811	021001	03101	23020119	Construction of Volly Ball & Basket Ball Court at Kudan Township Stadium	9,000,000.00	-	16,585,362.32	16,585,362.32
KUDAN	31811600	70133	131001	03101	23030104	Construction of Jaja irrigation Earth Dam Ongoing	10,000,000.00	77,598,801.00	35,197,602.00	35,197,602.00
KUDAN	31811600	70133	131001	03101	23030112	Constrution of Agric Local Govt. Staff Canteen	4,000,000.00	3,000,000.00	6,000,000.00	6,000,000.00
KUDAN	31811600	70435	040503	03101	23020103	Construction of ITC,TDN and installation of 300KV Transformer from Ang.Malamai to Hauwa maisha Likoro	8,500,000.00	-	19,706,432.78	29,559,649.17
KUDAN	31811600	70435	040503	03101	23020103	Electrification Project at New Layout Sabon Garin Hunkuyi	3,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
KUDAN	31811600	70133	131001	03101	23010101	Payment of CFO for Acquisition of Land/Building	15,000,000.00	-	7,000,000.00	7,000,000.00
KUDAN	31811600	70133	131001	03101	23020122	Beaconing and Demarcation of LG Lands	35,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
KUDAN	31811600	70133	131001	03101	23020122	Beaconing and Demarcation of Cattles Routes in LG( Labi)	8,000,000.00	6,500,000.00	6,500,000.00	6,500,000.00
KUDAN	31811600	70491	131001	03101	23010129	Provision for Vocational and Skills Development	10,000,000.00	-	4,000,000.00	4,000,000.00
KUDAN	31811600	70912	050501	03101	23020107	Construction of 1block of 4Classrooms&Office,Store at Federal University Dustema Study centre Kudan	15,000,000.00	-	14,000,000.00	14,000,000.00
KUDAN	31811600	70731	040501	03101	23010122	Hospital Equipment	-	20,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70731	040501	03101	23010122	Contribution of PHC Service	-	10,000,000.00	12,000,000.00	14,000,000.00
KUDAN	31811600	70361	021001	03101	23010128	Procument of Security Gadgets for KADVS	450,000,000.00	350,000,000.00	350,000,000.00	350,000,000.00
KUDAN	31811600	70421	010303	03101	23010127	Purchase for Fertilizer	50,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
KUDAN	31811600	70474	021001	03101	23010129	Purchase of Community Development Materials	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
KUDAN	31811600	70133	131001	03101	23030102	Upgrade of electrical high-tension poles with concrete from Kwakwaran Manu to Doka		35,000,000.00		
KUDAN	31811600	70435	040503	03101	23020103	Repair of transformer Anguwan Liman Likoro		5,085,000.34		
KUDAN	31811600	70631	101001	03101	23020105	Construction of 50 hand pump boreholes across the LGA		20,000,000.00		
KUDAN	31811600	70133	131001	03101	23010112	Renovation and furnishing of Administrative block at the LG Secretariate		35,000,000.00		
KUDAN	31811600	70452	161001	03101	23020116	Stone Pitching and Embarkment of Aci lafiya bridge Likoro-Magada Road		15,000,000.00		
KUDAN	31811600	70133	131001	03101	23010112	Furnishing of 2 Conference rooms at the LG Secreatariat		25,000,000.00		
KUDAN	31811600	70133	131001	03101	23030104	Renovation of Health Centres across 10 wards of the LG		24,999,435.24		
KUDAN	31811600	70451	131001	03101	23010105	Purchase of Vehicles for Chairma & Vice Chairman		205,000,000.00		

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
	31811600	70133	131001	03101	23020127	Provision of Information and Communication Technology (ICT) Infrastructures		47,000,000.00		
<b>KUDAN</b>	31811600	70133	131001	03101	23010107	Purchase of trucks		50,000,000.00		
<b>KUDAN</b>	31811600	70133	131001	03101	23010129	Purchase of Industrial Equipment		300,000,000.00		
<b>KUDAN</b>	31811600	70133	131001	03101	23010143	Procurement of media and sound system equipment for LG functions		5,000,000.00		
<b>KUDAN LOCAL GOVERNMENT AREA</b>					<b>TOTAL FOR KUDAN</b>		<b>1,309,035,839.27</b>	<b>2,621,727,845.04</b>	<b>2,449,403,938.51</b>	<b>2,585,977,154.50</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>LERE LOCAL GOVERNMENT AREA</b>										
LERE	31811700	70731	040501	03101	23010122	Purchase of Hospital Equipment	35,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
LERE	31811700	70133	131001	03101	23010129	Purchase of Pesticide for Reduction of Mosquitoes Population	7,780,500.00	17,780,500.00	17,780,500.00	17,780,500.00
LERE	31811700	70133	131001	03101	23010141	Purchase of Emergency Relief Materials	15,000,000.00	56,660,000.00	56,660,000.00	56,660,000.00
LERE	31811700	70733	040301	03101	23010122	Purchase of Delivery Kits	36,660,000.00	20,000,000.00	20,000,000.00	20,000,000.00
LERE	31811700	70452	161001	03101	23020116	Construction of Drainage/Culverts Across the LG Phase II	10,000,000.00	160,000,000.00	90,000,000.00	90,000,000.00
LERE	31811700	70731	040501	03101	23030105	Rehabilitation of PHCs Across the LG	20,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
LERE	31811700	70133	131001	03101	23010107	Settlement of Capital Liabilities	35,000,000.00	-	-	-
LERE	31811700	70133	131001	03101	23010107	Food and Nutrition Programme	-	10,000,000.00	10,000,000.00	10,000,000.00
LERE	31811700	70912	050501	03101	23030106	Rehabilitation of SUBEB Head Office and Primary School across the LG	10,000,000.00	40,000,000.00	-	-
LERE	31811700	70132	131001	03101	23010113	Purchase of Computers and accessories/JAMB Exam Centre (ON-GOING)	40,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
LERE	31811700	70435	141001	03101	23020103	Provision of Electricity and installation of Traffic Light at Uguwan Bawa Saminaka	31,000,000.00	-	-	-
LERE	31811700	70133	131001	03101		Rehabilitation of Mariri / Garu Markets	90,000,000.00	-	-	-
LERE	31811700	70411	121001	03101	23020124	Rehabilitation of Saminaka Market \ Shops and Stores	10,000,000.00	-	-	-
LERE	31811700	70133	131001	03101		Renovation of 4Nos District Head Houses (Ongoing)	30,000,000.00	40,000,000.00	-	-
LERE	31811700	70133	131001	03101	23030103	Construction of District Head House Phase I	30,000,000.00	90,000,000.00	90,000,000.00	90,000,000.00
LERE	31811700	70491	131001	03101	23010129	Purchase of Starter Kits and Aquired Skills training for youth & women	40,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
LERE	31811700	70133	131001	03101	23010112	Purchase of Office Furniture and fittings	10,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
LERE	31811700	70133	131001	03101		Purchase of Learning and Teaching Equipments	22,000,000.00	-	-	-
LERE	31811700	70631	101001	03101	23020105	Construction of Boreholes Across the LG	29,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
LERE	31811700	70133	131001	03101		Construction of Feeder Road at Wuroko Phase 1 - (ON-GOING)	40,000,000.00	-	-	-
LERE	31811700	70435	040503	03101	23020103	Purchase of Transformer / Installation Across the LG	15,000,000.00	-	-	-
LERE	31811700	70451	171001	03101	23020114	Construction of Feeder Road Across the LG	-	80,000,000.00	80,000,000.00	80,000,000.00
LERE	31811700	70421	010303	03101	23040101	Purchase of Irrigation Pumping Machines and Agric Seeds Across the LGA	50,000,000.00	-	-	-
LERE	31811700	70132	131001	03101	23050101	Contribution to National Population Commission and Contribution to General Election	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
LERE	31811700	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	40,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
LERE	31811700	70631	101001	03101	23020105	Construction of Handpump Boreholes across the LG (WASH)	20,000,000.00	-	-	-
LERE	31811700	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	-	20,000,000.00	-	-
LERE	31811700	70133	131001	03101	23010108	Purchase of Legislative Bus (BALANCE)	5,000,000.00	10,000,000.00	10,000,000.00	10,000,000.00
LERE	31811700	70451	131001	03101	23010105	Purchase of Official vehicles for Chairman, Vice Chairman & Others	6,000,000.00	250,000,000.00	70,000,000.00	70,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
LERE	31811700	70133	131001	03101		Construction of 2No block of 2 classrooms across the local Govt	35,000,000.00	-	-	-
LERE	31811700	70912	050502	03101	23010138	Purchase of Primary School Furniture	20,000,000.00	40,000,000.00	-	-
LERE	31811700	70133	131001	03101	23010101	Purchase / Acquisition of Land	15,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
LERE	31811700	70491	131001	03101	23010129	Purchase of Skill Acquisition Materials	10,000,000.00	19,948,046.05	19,948,046.05	19,948,046.05
LERE	31811700	70435	141001	03101	23020103	Provision\Construction of Electricity (Solar System).	5,519,574.00	50,000,000.00	50,000,000.00	50,000,000.00
LERE	31811700	70133	131001	03101		Purchase of GPS Equipment	20,000,000.00	-	-	-
LERE	31811700	70421	010303	03101	23010127	Purchase of Chemicals for control of pest & Insects/ Animal Immunization	3,500,000.00	15,000,000.00	15,000,000.00	15,000,000.00
LERE	31811700	70133	131001	03101		Cattle Route Identification and Demacation	8,000,000.00	-	-	-
LERE	31811700	70133	131001	03101	23010129	Purchase of Agricultural Equipment (Nursery Materials)	4,500,000.00	5,500,000.00	5,500,000.00	5,500,000.00
LERE	31811700	70811	021001	03101	23030118	Regular Rehabilitation of Saminaka Stadium	5,500,000.00	70,000,000.00	70,000,000.00	70,000,000.00
LERE	31811700	70133	131001	03101	23030121	Rehabilitation of NSCDC Area Command Office	80,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
LERE	31811700	70421	010303	03101	23010127	Procurement of Agricultural Implements	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
LERE	31811700	70133	131001	03101		Procurement of Teaching/Learning Aid Equipment	30,000,000.00	-	-	-
LERE	31811700	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
LERE	31811700	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	55,000,000.00	364,876,025.34	350,000,000.00	350,000,000.00
LERE	31811700	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	173,758,890.71	15,000,000.00	15,000,000.00	15,000,000.00
LERE	31811700	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	27,000,000.00	35,000,000.00	35,000,000.00	35,000,000.00
LERE	31811700	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	48,000,000.00	350,000,000.00	350,000,000.00	350,000,000.00
LERE	31811700	70421	010303	03101	23010127	Purchase of Fertilizer	521,800,000.00	30,000,000.00	30,000,000.00	30,000,000.00
LERE	31811700	70133	131001	03101	23030110	Renovation of Library at Saminaka	50,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
LERE	31811700	70133	131001	03101	23020102	Construction of District Head House		40,000,000.00		
LERE	31811700	70133	131001	03101	23030101	Rehabilitation of Ofuice		60,000,000.00		
LERE	31811700	70474	021001	03101	23010129	Purchase of Community Development Materials	15,000,000.00	20,000,000.00	-	-
<b>LERE LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR LERE</b>	<b>1,860,018,964.71</b>	<b>2,379,764,571.39</b>	<b>1,854,888,546.05</b>	<b>1,854,888,546.05</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>MAKARFI LOCAL GOVERNMENT AREA</b>										
MAKARFI	31811800	70422	010601	03101	23020113	Tree Planting campaign and Development of Orchards	2,000,000.00	7,000,000.00	3,000,000.00	3,600,000.00
MAKARFI	31811800	70451	171001	03101	23020114	Construction Feeder Road from Kandahar to Babban Gida, Tudun Wada Ward Phase 2	10,000,000.00	10,000,000.00	15,000,000.00	18,000,000.00
MAKARFI	31811800	70451	171001	03101	23020114	Construction of Feeder Road from Ang. Fulani Mayare to Baawa Mayare (Karofin na Hannu) Mayare Ward	13,000,000.00	13,000,000.00	19,500,000.00	23,400,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of drainages Ang. Shuaibu to ang. Mahauta and Makara to Pri. School Mayare, Mayare ward	14,000,000.00	14,000,000.00	21,000,000.00	25,200,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of drainage for the control of gully erosion at dan Ayamaka Dangizuri ward	4,100,000.00	4,100,000.00	6,150,000.00	7,380,000.00
MAKARFI	31811800	70133	141001	03101	23020123	Provision of solar power (small basis system)	8,900,000.00	8,900,000.00	13,350,000.00	16,020,000.00
MAKARFI	31811800	70641	021001	03101	23020123	Purchasing & installation of solar street light	42,000,000.00	40,000,000.00	60,000,000.00	72,000,000.00
MAKARFI	31811800	70474	021001	03101	23010129	Purchase of community development materials for Makarfi 10 wards (LGA)	20,000,000.00	30,000,000.00	36,000,000.00	36,000,000.00
MAKARFI	31811800	70133	131001	03101	23010101	Purchase and Acquisition of Land	20,000,000.00	30,000,000.00	36,000,000.00	39,000,000.00
MAKARFI	31811800	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	167,529,820.55	363,278,173.43	420,000,000.00	455,000,000.00
MAKARFI	31811800	70133	131001	03101	23010112	Furnishing of offices at Local government	10,000,000.00	30,000,000.00	36,000,000.00	36,400,000.00
MAKARFI	31811800	70133	131001	03101	23030124	Rehabilitation of Makarfi Main market T/Wada	3,500,000.00	10,000,000.00	15,000,000.00	18,000,000.00
MAKARFI	31811800	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	5,000,000.00	5,000,000.00	7,500,000.00	9,000,000.00
MAKARFI	31811800	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	420,000,000.00	455,000,000.00
MAKARFI	31811800	70133	131001	03101	23020102	Construction of Corpers Lodge/ Transit Camp for NYSC	8,100,000.00	13,000,000.00	19,500,000.00	23,400,000.00
MAKARFI	31811800	70133	131001	03101	23010112	Furnishing of Legislative Chambers	6,000,000.00	6,000,000.00	9,000,000.00	10,800,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of Mini Bridge at Buruntumawa	4,500,000.00	5,500,000.00	8,250,000.00	9,900,000.00
MAKARFI	31811800	70912	050501	03101	23030106	Completion of Renovation 1 BLK of 2 classroom office, construction of 3 Pit Toilet U.B.E. P.S. at Ang. Danju Gubuchi	5,200,000.00	5,200,000.00	7,800,000.00	9,360,000.00
MAKARFI	31811800	70133	131001	03101	23030106	Renovation of LEA Primary School at Ang. Mai Turawa	1,500,000.00	1,500,000.00	2,250,000.00	2,550,000.00
MAKARFI	31811800	70731	040501	03101	23030102	Rehabilitation of vandalized Disaster affected Non-Functional PHCN Materials	12,300,000.00	40,000,000.00	26,000,000.00	34,000,000.00
MAKARFI	31811800	70435	040503	03101	23020103	Purchase of Transformers	10,000,000.00	28,000,000.00	39,200,000.00	44,800,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Completion of 3m x 3m Mini Bridge at Tamowa Danguzuri	6,600,000.00	6,600,000.00	9,240,000.00	11,220,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Completion of block drainage at T/Wada Kasuwar Mata Makarfi	8,800,000.00	8,800,000.00	14,080,000.00	15,488,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of Block drainage at dan Guzuri	5,100,000.00	15,100,000.00	19,630,000.00	24,160,000.00
MAKARFI	31811800	70133	131001	03101	23010108	Purchase of Legislative Bus	5,100,000.00	5,100,000.00	6,630,000.00	8,160,000.00
MAKARFI	31811800	70133	131001	03101	23020118	Construction Of Fertiliser Store at LG Secretariate		70,000,000.00	91,000,000.00	105,000,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of reinforced concrete drainage in Makarfi Main market	7,312,512.00	7,100,000.00	9,230,000.00	10,650,000.00
MAKARFI	31811800	70912	050502	03101	23010138	Procurement of Furniture for Primary Schools	92,000,000.00	70,000,000.00	84,000,000.00	98,000,000.00
MAKARFI	31811800	70631	101001	03101	23020105	Partnership for expanded water sanitation and hygiene (PEWASH)	7,000,000.00	7,000,000.00	9,100,000.00	10,500,000.00
MAKARFI	31811800	70474	021001	03101	23010129	Contribution to Community Development	10,000,000.00	20,000,000.00	26,000,000.00	28,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
MAKARFI	31811800	70451	171001	03101	23020114	Construction of rural feeder road at Kwatakware - Ang. Mallam Tanko (Nasarawan Doya ward)	7,000,000.00	20,000,000.00	26,000,000.00	30,000,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of Culverts across the Local Government	18,000,000.00	30,000,000.00	36,000,000.00	42,000,000.00
MAKARFI	31811800	70133	131001	03101	23040106	Purchase of Pesticide for Reduction of Mosquitoes population	8,443,744.00	8,443,744.00	10,976,867.20	11,821,241.60
MAKARFI	31811800	70451	131001	03101	23010105	Purchase of District Heads Official vehicles	2,000,000.00	2,000,000.00	2,600,000.00	3,000,000.00
MAKARFI	31811800	70731	040501	03101	23010122	Purchase of Hospital Equipment	30,000,000.00	35,000,000.00	45,500,000.00	56,000,000.00
MAKARFI	31811800	70133	131001	03101	23010113	Purchase of Laptops and desktops and Printers for Budget Division	7,500,000.00	4,000,000.00	5,200,000.00	6,000,000.00
MAKARFI	31811800	70133	131001	03101	23030106	Construction of Block of 2 classrooms and office at Tafida Gwanki Ward	2,500,000.00	2,500,000.00	3,250,000.00	3,750,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of drainage at Dorayi from Asibiti Kori to Tsohon Hanyar to Gidan Gwamna, Gwanki ward	2,500,000.00	2,500,000.00	3,000,000.00	3,500,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of Bridge at Kofar Gabas, Nassarawan Doya ward	9,100,000.00	9,100,000.00	11,830,000.00	13,650,000.00
MAKARFI	31811800	70451	171001	03101	23020114	Construction of feeder road from Old market to Kauran Wali Road Danguziri ward	20,200,000.00	30,000,000.00	39,000,000.00	43,500,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of drainage at Danguzuri, Danguzuri ward	2,500,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70133	050505	03101	23030106	Fencing of Sada Primary school, Makarfi ward	1,000,000.00	24,000,000.00	31,200,000.00	34,800,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of Drainage from Tsimiyar Masau to Ang. Waigo, Gubuchi ward	2,500,000.00	2,500,000.00	3,250,000.00	3,500,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of box culvert at Hanyar Kauda, Gubuchi ward	1,500,000.00	1,500,000.00	1,950,000.00	2,100,000.00
MAKARFI	31811800	70452	161001	03101	23020116	Construction of mini bridge at Chakum	3,000,000.00	3,000,000.00	3,900,000.00	4,200,000.00
MAKARFI	31811800	70133	131001	03101	23010128	Purchase of agric farm inputs	5,000,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70631	101001	03101	23020105	Rehabilitation and repair of broken down boreholes across the LGA	5,000,000.00	5,000,000.00	6,500,000.00	7,000,000.00
MAKARFI	31811800	70133	131001	03101	23020102	Construction of office residence for District Heads	25,100,000.00	25,100,000.00	32,630,000.00	35,140,000.00
MAKARFI	31811800	70131	131001	03101	23030121	Front office Redevelopment of LG Secretariat Phase 1	15,100,000.00	30,000,000.00	39,000,000.00	42,000,000.00
MAKARFI	31811800	70435	040503	03101	23020103	Completion of electrification project at Rahama	8,000,000.00	8,000,000.00	10,400,000.00	11,200,000.00
MAKARFI	31811800	70435	040503	03101	23020103	Extension of electrification project at Chakum, Sabon Garin Mayare, Charwa, Hayin Kudin, Rahama and Kauyare Gangara	30,000,000.00	50,000,000.00	65,000,000.00	70,000,000.00
MAKARFI	31811800	70133	131001	03101	23010141	Purchase of emergency relief materials	7,000,000.00	17,000,000.00	22,100,000.00	23,800,000.00
MAKARFI	31811800	70421	010303	03101	23040101	Purchase of seed	2,000,000.00	2,000,000.00	2,600,000.00	2,800,000.00
MAKARFI	31811800	70133	131001	03101	23030106	Construction of toilets at Primary schools	11,000,000.00	11,000,000.00	14,300,000.00	15,400,000.00
MAKARFI	31811800	70733	040301	03101	23010122	Purchase of delivery kits	5,000,000.00	7,000,000.00	9,100,000.00	9,800,000.00
MAKARFI	31811800	70451	131001	03101	23010105	Purchase of Vehicle for Vice Chairman	20,000,000.00	20,000,000.00	-	-
MAKARFI	31811800	70133	141001	03101	23010142	Procurement and maintenance of solar refrigerator	5,000,000.00	5,000,000.00	6,500,000.00	7,000,000.00
MAKARFI	31811800	70421	010303	03101	23010127	Purchase of Home Economic Equipment	10,000,000.00	130,000,000.00	39,000,000.00	42,000,000.00
MAKARFI	31811800	70436	141001	03101	23020103	Provision of Solar Home system	9,000,000.00	9,000,000.00	11,700,000.00	12,600,000.00
MAKARFI	31811800	70133	021001	03101	23030126	Fencing of 3 nos. cemeteries	34,000,000.00	50,000,000.00	65,000,000.00	70,000,000.00
MAKARFI	31811800	70451	171001	03101	23010104	Purchase of Tricycles	8,750,000.00	8,750,000.00	11,375,000.00	12,250,000.00
MAKARFI	31811800	70461	131001	03101	23010139	Purchase of public address system for District Heads	145,000.00	5,145,000.00	6,688,500.00	7,203,000.00
MAKARFI	31811800	70132	131001	03101	23010113	Purchase of computers	2,500,000.00	17,000,000.00	22,100,000.00	23,800,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
MAKARFI	31811800	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	7,000,000.00	7,000,000.00	9,100,000.00	9,800,000.00
MAKARFI	31811800	70451	131001	03101	23010105	Purchase of Chairman's & 15nos Official vehicles	30,000,000.00	300,000,000.00	104,000,000.00	112,000,000.00
MAKARFI	31811800	70133	101001	03101	23010129	Procurement of 60 nos. solar powered Pumping Machine, for Irrigation purposes	8,000,000.00	24,000,000.00	31,200,000.00	33,600,000.00
MAKARFI	31811800	70912	050402	03101	23010124	Provision of Teaching and Learning Materials	25,000,000.00	15,000,000.00	19,500,000.00	21,000,000.00
MAKARFI	31811800	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	-	-
MAKARFI	31811800	70133	131001	03101	23030106	Rehabitation of Primary Schools across the LGA	20,000,000.00	40,000,000.00	52,000,000.00	56,000,000.00
MAKARFI	31811800	70731	040501	03101	23030105	Rehabilitation of PHC across the LGA	20,000,000.00	40,000,000.00	52,000,000.00	56,000,000.00
MAKARFI	31811800	70133	131001	03101	23020122	Demarcation of cattle routes	5,000,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70133	131001	03101	23010129	Nursary materials	2,229,700.00	2,229,700.00	2,898,610.00	3,121,580.00
MAKARFI	31811800	70631	101001	03101	23020105	Standard motorized boreholes and accessories / reticulation	10,000,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70133	131001	03101	23020113	Fencing of nursery beds	1,300,000.00	1,300,000.00	1,690,000.00	1,820,000.00
MAKARFI	31811800	70133	131001	03101	23010122	Procurement of Ultrasound machine	10,000,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70731	040501	03101	23010122	Contribution to PHC services	10,000,000.00	10,000,000.00	13,000,000.00	14,000,000.00
MAKARFI	31811800	70421	010303	03101	23010127	Procurement of Agricultural impliments	10,000,000.00	20,000,000.00	26,000,000.00	28,000,000.00
MAKARFI	31811800	70451	171001	03101	23020114	Construction of Feeder Roads across the LGA	34,000,000.00	40,000,000.00	52,000,000.00	56,000,000.00
MAKARFI	31811800	70133	131001	03101	23020102	Construction equipping of Makarfi Opanage Home	23,124,403.59	45,000,000.00	54,000,000.00	58,050,000.00
MAKARFI	31811800	70133	131001	03101	23030121	Rehabilitation of offices and Residential quarters	15,000,000.00	40,000,000.00	48,500,000.00	52,500,000.00
MAKARFI	31811800	70133	131001	03101	23030121	Renovation Of makarfi LGEA offices	5,000,000.00	30,000,000.00	36,000,000.00	39,000,000.00
MAKARFI	31811800	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	42,000,000.00	45,500,000.00
MAKARFI	31811800	70133	131001	03101	23020113	Construction Of Fish and Poultry Demonstration Farm at Makarfi		20,000,000.00	24,000,000.00	26,000,000.00
MAKARFI	31811800	70912	050501	03101	23020107	Construction Of 1 Block Of 2 Classroom,Office,Store and Toilets at Tashan Fulani Ang Yakubu Gwanki Ward		27,000,000.00	20,400,000.00	22,100,000.00
MAKARFI	31811800	70912	050501	03101	23020107	Construction Of 1 Block Of 3 Classroom at Makarfi Central Primary School		30,000,000.00	20,000,000.00	20,000,000.00
MAKARFI	31811800	70451	131001	03101	23010105	Purchase of vehicle for Da awa		10,000,000.00	10,000,000.00	10,000,000.00
MAKARFI	31811800	70811	021001	03101	23030118	Rehabilitation of makarfi township stadium		70,000,000.00	70,000,000.00	70,000,000.00
MAKARFI	31811800	70133	131001	03101	23020101	Construction of KADVIS office at Makarfi		30,000,000.00	10,000,000.00	10,000,000.00
MAKARFI	31811800	70133	131001	03101	23010126	Purchase of sport equipment		10,000,000.00	10,000,000.00	10,000,000.00
MAKARFI	31811800	70133	131001	03101	23020101	Construction of car park at Local Government Secretariate		15,000,000.00	15,000,000.00	15,000,000.00
MAKARFI	31811800	70133	131001	03101	23020101	Landscaping of Local Government Secretariate		10,000,000.00	10,000,000.00	10,000,000.00
MAKARFI	31811800	70133	131001	03101	23020102	Construction of chairmans official residence		120,000,000.00	70,000,000.00	70,000,000.00
MAKARFI	31811800	70731	040501	03101	23020106	Construction of health clinic at Ang hudu makarfi ward		20,000,000.00	20,000,000.00	20,000,000.00
MAKARFI	31811800	70133	131001	03101	23020119	Construction of makarfi city gate		35,000,000.00	25,000,000.00	25,000,000.00
MAKARFI	31811800	70133	131001	03101	23020119	Construction of community townhall at Makarfi		45,000,000.00	30,000,000.00	30,000,000.00
MAKARFI	31811800	70133	131001	03101	230-20107	Constructionof LGEA office at Makarfi		55,000,000.00		
<b>MAKARFI LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR MAKARFI</b>	<b>1,685,335,180.14</b>	<b>3,025,246,617.43</b>	<b>3,020,348,977.20</b>	<b>3,304,293,821.60</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>SABON GARI LOCAL GOVERNMENT AREA</b>										
SABON GARI	31811900	70421	010303	03101	23010127	Purchase of Home Economic Equipment	2,000,000.00	4,000,000.00	6,000,000.00	8,000,000.00
SABON GARI	31811900	70631	101001	03101	23020105	Conduct periodic maintenance of Boreholes	2,500,000.00	-	2,500,000.00	2,500,000.00
SABON GARI	31811900	70451	131001	03101	23010105	Purchase of Chairman & Vice Chairman's Official vehicles	20,000,000.00	205,000,000.00	70,000,000.00	70,000,000.00
SABON GARI	31811900	70133	131001	03101	23010128	Purchase of Agro Chemical	5,000,000.00	10,000,000.00	15,000,000.00	25,000,000.00
SABON GARI	31811900	70133	131001	03101	23010128	Purchase of Chemical for Control of Pest & Insects	8,000,000.00	10,000,000.00	8,000,000.00	8,000,000.00
SABON GARI	31811900	70133	131001	03101	23010129	Purchase of Irrigation Pumps	-	5,000,000.00	25,000,000.00	35,000,000.00
SABON GARI	31811900	70132	131001	03101	23010113	Purchase of HP Computers/ Printers	2,500,000.00	5,000,000.00	7,500,000.00	10,500,000.00
SABON GARI	31811900	70133	131001	03101	23010101	Purchase / Acquisition of Land	15,000,000.00	25,000,000.00	25,000,000.00	35,000,000.00
SABON GARI	31811900	70133	131001	03101	23020103	Provision of Electricity across the LGA	25,000,000.00	30,000,000.00	60,000,000.00	80,000,000.00
SABON GARI	31811900	70133	131001	03101	23030113	Rehabilitation / Repairs of Roads	35,000,000.00	120,000,000.00	270,000,000.00	570,000,000.00
SABON GARI	31811900	70133	131001	03101	23020102	Construction/Provision of Residential Buildings	5,000,000.00	10,000,000.00	50,000,000.00	50,000,000.00
SABON GARI	31811900	70133	131001	03101	23010112	Purchase of Office Furnitures	10,000,000.00	30,000,000.00	25,000,000.00	25,000,000.00
SABON GARI	31811900	70435	040503	03101	23020103	Purchase and Installation of Transformers	15,000,000.00	65,000,000.00	130,000,000.00	170,000,000.00
SABON GARI	31811900	70133	131001	03101	23030121	Rehabilitation / Repairs of Office Buildings	90,000,000.00	50,000,000.00	100,000,000.00	80,000,000.00
SABON GARI	31811900	70912	050501	03101	23030106	Rehabilitation / Repairs of Public Schools	30,000,000.00	35,000,000.00	80,000,000.00	100,000,000.00
SABON GARI	31811900	70731	040501	03101	23050107	Contribution to PHC Services	10,000,000.00	10,000,000.00	20,000,000.00	25,000,000.00
SABON GARI	31811900	70133	131001	03101	23010123	Purchase of Fire Fighting Equipments	5,000,000.00	5,000,000.00	15,000,000.00	35,000,000.00
SABON GARI	31811900	70133	131001	03101	23010119	Purchase of Generator	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
SABON GARI	31811900	70133	131001	03101	23010122	Purchase of Medical / Clinical Equipment	7,500,000.00	30,000,000.00	50,500,000.00	70,500,000.00
SABON GARI	31811900	70731	040501	03101	23010122	Procurement of 1Nos Ultra Sound Scanning Machine for PHCs	10,000,000.00	15,000,000.00	40,000,000.00	40,000,000.00
SABON GARI	31811900	70631	101001	03101	23020105	Construction of Standard Motorized Borehole and Accessories and Reticulation	45,000,000.00	110,000,000.00	15,000,000.00	15,000,000.00
SABON GARI	31811900	70631	101001	03101	23030104	Rehabilitation / Repairs of Boreholes	3,000,000.00	15,000,000.00	3,000,000.00	3,000,000.00
SABON GARI	31811900	70133	141001	03101	23020103	Installation of Solar Streets Lights	12,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00
SABON GARI	31811900	70133	050505	03101	23030106	Fencing of Primary Schools	-	10,000,000.00	10,000,000.00	10,000,000.00
SABON GARI	31811900	70133	131001	03101	23010141	Purchase of Emergency Relief Materials	20,000,000.00	45,000,000.00	30,000,000.00	30,000,000.00
SABON GARI	31811900	70452	161001	03101	23020116	Construction of Drainage	30,200,000.00	70,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70451	171001	03101	23020114	Completion of Roads across the LGA	45,000,000.00	-	50,000,000.00	50,000,000.00
SABON GARI	31811900	70452	161001	03101	23020116	Construction of Culverts	35,000,000.00	70,000,000.00	25,000,000.00	25,000,000.00
SABON GARI	31811900	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation and Hygiene (PEWASH)	4,000,000.00	10,000,000.00	9,000,000.00	9,000,000.00
SABON GARI	31811900	70133	131001	03101	23010113	Purchase of 10nos HP Laptops	3,000,000.00	5,500,000.00	3,000,000.00	3,000,000.00
SABON GARI	31811900	70436	141001	03101	23020103	Provision of Solar Home System	15,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70491	131001	03101	23010129	Purchase of Vocational and Skills Development Equipments	5,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
SABON GARI	31811900	70452	161001	03101	23020116	Maintenance of Bridges,Culvert ,Drainages	20,000,000.00	70,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70731	040501	03101	23030105	Rehabilitation / Renovation of PHC	35,000,000.00	45,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70422	010601	03101	23040101	Tree Planting Campaign	1,000,000.00	2,500,000.00	1,000,000.00	1,000,000.00
SABON GARI	31811900	70912	050502	03101	23010138	Procurement of Furniture for Primary Schools	10,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00
SABON GARI	31811900	70421	010303	03101	23010127	Support to Local Farmers (AGRA - NAERLS)	-	5,000,000.00	5,000,000.00	5,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SABON GARI	31811900	70451	131001	03101	23010105	Purchase of Motor Vehicles 1No Hilux, 1No 18 seatr bus, 1Nos toyota Corolla and 1no Sharons	5,000,000.00	-	20,000,000.00	20,000,000.00
SABON GARI	31811900	70133	131001	03101	23030126	Rehabilitation/Repairs of Cemetry	35,000,000.00	25,780,500.00	50,000,000.00	50,000,000.00
SABON GARI	31811900	70133	131001	03101	23030113	Laterite filling at S/Gari LGA	30,000,000.00	35,000,000.00	50,000,000.00	50,000,000.00
SABON GARI	31811900	70133	131001	03101	23030102	Rehabilitation /Repairs of vandalised Electric equipments	10,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70133	131001	03101	23020113	Construction/ Provision of Agricultural Facilities	-	5,000,000.00	5,000,000.00	5,000,000.00
SABON GARI	31811900	70133	131001	03101	23030101	Construction/Provision of Public Buildings	72,520,000.00	-	72,520,000.00	72,520,000.00
SABON GARI	31811900	70731	040501	03101	23050107	Procurement of Solar Powered Refrigerator for 255 PHCs	5,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00
SABON GARI	31811900	70733	040301	03101	23010122	Purchase of Delivery Kits	6,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
SABON GARI	31811900	70132	131001	03101	23050101	Contribution to National Population Commission	10,000,000.00	5,000,000.00	40,000,000.00	40,000,000.00
SABON GARI	31811900	70133	131001	03101	23010122	Purchase of Hospitals Equipment	5,000,000.00	30,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70451	171001	03101	23010104	Purchase of Tricycles	2,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
SABON GARI	31811900	70133	131001	03101	23010122	Purchase of Pesticide for Reduction of Mosquitoes population	2,780,500.00	8,000,000.00	7,780,500.00	7,780,500.00
SABON GARI	31811900	70631	101001	03101	23020105	Construction/Provision of Water Facilities	2,000,000.00	5,000,000.00	7,000,000.00	7,000,000.00
SABON GARI	31811900	70631	101001	03101	23020105	Rehabilitation/Repairs - Water Facilities	2,000,000.00	4,000,000.00	7,000,000.00	7,000,000.00
SABON GARI	31811900	70451	171001	03101	23010104	Purchase of Motor Cycles	2,000,000.00	10,000,000.00	15,000,000.00	15,000,000.00
SABON GARI	31811900	70491	131001	03101	23010129	Purchase of Skill Acquisition Equipment	6,000,000.00	10,000,000.00	6,000,000.00	6,000,000.00
SABON GARI	31811900	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	10,000,000.00	10,000,000.00
SABON GARI	31811900	70133	131001	03101	23010108	Purchase of an Ambulance for FRSC	5,000,000.00	5,000,000.00	45,000,000.00	55,000,000.00
SABON GARI	31811900	70912	050402	03101	23010124	Purchase of Teaching/Learning Aid Equipment	13,000,000.00	15,000,000.00	35,000,000.00	43,000,000.00
SABON GARI	31811900	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	126,366,692.63	354,329,663.06	110,000,000.00	150,000,000.00
SABON GARI	31811900	70133	131001	03101	23030101	Rehabilitation/Repairs of Residential Building	21,200,000.00	11,200,000.00	35,000,000.00	45,000,000.00
SABON GARI	31811900	70421	010303	03101	23010127	Procurement of Agricultural Implements	5,000,000.00	5,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70133	131001	03101	23050107	40% Contribution to Zaria Metropolitan Authority	50,141,000.00	-	160,141,000.00	160,141,000.00
SABON GARI	31811900	70641	021001	03101	23020123	Provision of Solar Street Light	15,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
SABON GARI	31811900	70133	131001	03101	23040102	Erosion and Flood Control	25,000,000.00	10,000,000.00	25,000,000.00	25,000,000.00
SABON GARI	31811900	70133	131001	03101	23030124	Rehabilitation/Repairs -Markets/Parks	5,223,666.99	15,223,357.11	30,000,000.00	34,000,000.00
SABON GARI	31811900	70133	131001	03101	23050107	Support to Sabon Gari L/Govt Traders	273,000,000.00	55,121,339.11	30,223,666.99	30,223,666.99
SABON GARI	31811900	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	15,000,000.00	15,000,000.00	20,000,000.00
SABON GARI	31811900	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	40,000,000.00	30,000,000.00	45,000,000.00	50,000,000.00
SABON GARI	31811900	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00	25,000,000.00	32,000,000.00
SABON GARI	31811900	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	50,000,000.00	50,000,000.00
SABON GARI	31811900	70421	010303	03101	23010127	Purchase of Fertilizer	30,000,000.00	30,000,000.00	50,000,000.00	50,000,000.00
SABON GARI	31811900	70474	021001	03101	23010129	Purchase of Community Development Materials	25,000,000.00	50,000,000.00	20,000,000.00	20,000,000.00
SABON GARI	31811900	70511	091001	03101	23040104	Refuse Evacuation	-	140,000,000.00	140,000,000.00	160,000,000.00
<b>SABON GARI LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR SABON GARI</b>	<b>2,016,731,859.62</b>	<b>2,522,654,859.28</b>	<b>2,484,165,166.99</b>	<b>3,033,165,166.99</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>SANGA LOCAL GOVERNMENT AREA</b>										
SANGA	31832000	70451	171001	03101	23020114	Construction of feeder road across the 11 ward Local Government (CDC)	50,000,000.00	50,000,000.00	140,000,000.00	210,000,000.00
SANGA	31832000	70451	171001	03101	23020114	Grading of Road from Aboro to Sabon Gida	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
SANGA	31832000	70133	131001	03101	23030121	Rehabilitation of office building	25,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
SANGA	31832000	70435	040503	03101	23020103	Electrification from Langa to Wasa (ongoig)	35,000,000.00	30,000,000.00	45,000,000.00	45,000,000.00
SANGA	31832000	70132	131001	03101	23010113	Purchase of computers	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
SANGA	31832000	70133	131001	03101	23020118	Construction/Provision of Infrastructure across 11wards (CDC)	124,007,035.32	363,628,669.97	117,250,000.00	117,250,000.00
SANGA	31832000	70133	131001	03101	23030113	Grading of rural road @ Ungwan Ginginya, 2.5km (ongoing)	20,000,000.00	15,000,000.00	20,000,000.00	20,000,000.00
SANGA	31832000	70133	131001	03101	23020102	Construction & Provision of district residential qtrs	40,000,000.00	40,000,000.00	55,000,000.00	55,000,000.00
SANGA	31832000	70133	131001	03101	23010138	Procurement of School/office Furniture	10,500,000.00	30,000,000.00	21,000,000.00	31,500,000.00
SANGA	31832000	70452	161001	03101	23020116	Grading of road & Construction/ of Bridge @ ung. Maikasa (ongoing)	28,000,000.00	15,000,000.00	38,000,000.00	38,000,000.00
SANGA	31832000	70133	131001	03101	23010129	Purchase of veterinary Vaccine/ Drugs	5,500,000.00	6,000,000.00	11,000,000.00	16,500,000.00
SANGA	31832000	70731	040501	03101	23020106	Contribution to PHCs Services	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
SANGA	31832000	70436	141001	03101	23020103	Provision of Solar Home System	15,000,000.00	10,000,000.00	40,000,000.00	60,000,000.00
SANGA	31832000	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation & Hygiene (PEWASH)	8,000,000.00	8,000,000.00	16,000,000.00	24,000,000.00
SANGA	31832000	70133	131001	03101	23010122	Provision of medical & Health materials@ Fadan Karshi, Bon & Kurmi-Goro Titi ,Fada Karshi Ward (CDC)	12,000,000.00	15,000,000.00	24,000,000.00	36,000,000.00
SANGA	31832000	70451	171001	03101	23020114	Grading of road from Maitozo to Amunkoche, Ninzam North Ward	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
SANGA	31832000	70133	131001	03101	23030113	Grading of 8km road from Amar Telekpo,Ninzam South Ward (CDC)	18,000,000.00	15,000,000.00	36,000,000.00	54,000,000.00
SANGA	31832000	70452	161001	03101	23020116	Construction of Culvert for Erosion control @ Gwantu Market Linking old Gwantu road	10,000,000.00	10,000,000.00	20,000,000.00	30,000,000.00
SANGA	31832000	70133	131001	03101	23010122	Purchase of Hospital Equipment	25,000,000.00	15,000,000.00	70,000,000.00	105,000,000.00
SANGA	31832000	70733	040301	03101	23010122	Purchase of delivery kits	6,000,000.00	6,000,000.00	-	18,000,000.00
SANGA	31832000	70133	021001	03101	23030121	Paramiter Fencing @ Police Division Gwantu	9,000,000.00	10,000,000.00	18,000,000.00	27,000,000.00
SANGA	31832000	70435	141001	03101	23020103	Provision of Electricity @ Tari Ayu ward	9,000,000.00	10,000,000.00	18,000,000.00	27,000,000.00
SANGA	31832000	70435	040503	03101	23020103	Electrification from Ang. Nungu to Amantu	23,000,000.00	15,000,000.00	66,000,000.00	99,000,000.00
SANGA	31832000	70133	131001	03101	23010129	Construction & Provision of Agricultural Facilities Across 11 wards	20,000,000.00	20,000,000.00	60,000,000.00	90,000,000.00
SANGA	31832000	70133	131001	03101	23030101	Rehabilitaion /Repairs of Residential Building	25,000,000.00	25,000,000.00	70,000,000.00	105,000,000.00
SANGA	31832000	70631	101001	03101	23020105	Construction/Provision of boreholes Across the 11 wards	30,000,000.00	35,000,000.00	100,000,000.00	150,000,000.00
SANGA	31832000	70435	141001	03101	23020103	Construction/Provision of Electricity across the 11 wards	40,000,000.00	32,453,406.00	120,000,000.00	180,000,000.00
SANGA	31832000	70435	040503	03101	23020103	Purchase of Transformer Across the Local Government	35,000,000.00	35,000,000.00	110,000,000.00	165,000,000.00
SANGA	31832000	70133	131001	03101	23010128	Purchase of pesticide for Reduction of Mosquitos population	8,000,000.00	9,000,000.00	16,000,000.00	24,000,000.00
SANGA	31832000	70435	141001	03101	23020103	Provision of Electricity @ Wambe ,Ningo, Rafin Tagwaye & Ungwan Mainja (ongoing)	20,000,000.00	10,000,000.00	60,000,000.00	90,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SANGA	31832000	70452	161001	03101	23020116	Grading of Road & Construction of Culvert from Fadan Ayu Through Ung. Nungu to Gwantu	18,000,000.00	15,000,000.00	36,000,000.00	54,000,000.00
SANGA	31832000	70452	161001	03101	23020116	Grading road & Construction of Culvert from Agas (Tayu) to Digel	14,486,700.00	15,000,000.00	28,973,400.00	43,460,100.00
SANGA	31832000	70133	131001	03101	23020106	Construction of Clinic @ Tayu	15,000,000.00	12,000,000.00	30,000,000.00	45,000,000.00
SANGA	31832000	70435	141001	03101	23020103	Stepdown of Electricity from Tayu to Gwadaï	15,000,000.00	10,000,000.00	30,000,000.00	45,000,000.00
SANGA	31832000	70435	040503	03101	23020103	Electrification of Anzere (on-going)	21,200,000.00	14,000,000.00	56,000,000.00	84,000,000.00
SANGA	31832000	70461	131001	03101	23010139	Purchase of public Address System for District Heads	2,000,000.00	2,000,000.00	4,000,000.00	6,000,000.00
SANGA	31832000	70511	091001	03101	23040104	Refuse Evacuation & Waste Management	3,500,000.00	3,500,000.00	7,000,000.00	10,500,000.00
SANGA	31832000	70133	131001	03101	23030105	Rehabilitation /Repairs of Health Centres	15,000,000.00	10,000,000.00	30,000,000.00	45,000,000.00
SANGA	31832000	70435	040503	03101	23020103	Electrification of ung. Maikasa	15,000,000.00	10,000,000.00	30,000,000.00	45,000,000.00
SANGA	31832000	70421	010303	03101	23010127	Prucurement of Agricultural Implement	20,000,000.00	10,000,000.00	40,000,000.00	60,000,000.00
SANGA	31832000	70451	131001	03101	23010105	Purchase of Official Vehicles for Chairman, Vice, & Others	55,000,000.00	240,000,000.00	70,000,000.00	
SANGA	31832000	70621	131001	03101	23010101	Land Compensation	5,000,000.00	3,000,000.00	10,000,000.00	15,000,000.00
SANGA	31832000	70451	171001	03101	23010104	Purchase of Tricycles	8,750,000.00	-	17,500,000.00	26,250,000.00
SANGA	31832000	70912	050402	03101	23010124	Routne Purchase of Teaching Aids Materials	10,000,000.00	-	20,000,000.00	30,000,000.00
SANGA	31832000	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	10,000,000.00		
SANGA	31832000	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	80,000,000.00	-		
SANGA	31832000	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00		
SANGA	31832000	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00		
SANGA	31832000	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	350,000,000.00	437,500,000.00	520,625,000.00
SANGA	31832000	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00		
SANGA	31832000	70474	021001	03101	23010129	Purchase of Community Development Materials	30,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
<b>SANGA LOCAL GOVERNMENT AREA</b>										
<b>TOTAL FOR SANGA</b>							<b>1,670,743,735.32</b>	<b>1,699,582,075.97</b>	<b>2,263,223,400.00</b>	<b>3,012,085,100.00</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>SOBA LOCAL GOVERNMENT AREA</b>										
SOBA	31812100	70631	101001	03101	23020105	Construction /Provision of water Facility across the Local Government	40,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
SOBA	31812100	70133	131001	09304	23020101	Construction of office building	54,100,000.00	404,100,000.00	54,100,000.00	54,100,000.00
SOBA	31812100	70452	161001	09304	23020116	Construction/Provision of culvert drainages and bridges	60,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
SOBA	31812100	70133	131001	03101	23020101	Construction of Roads in 11 Ward	50,000,000.00	54,100,000.00	54,100,000.00	54,100,000.00
SOBA	31812100	70133	131001	09304	23020128	Rehabilitation of roads	25,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
SOBA	31812100	70133	131001	03101	23010107	Purchase of Heavy Plants for construction/Rehabilitation of Roads and commercial purposes	-	50,000,000.00	450,000,000.00	450,000,000.00
SOBA	31812100	70421	010303	03101	23010127	Purchase of Fertilizer	98,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
SOBA	31812100	70133	131001	03101	23030127	Rehabilitation of ICT Infrastructure	30,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70451	131001	03101	23010105	Purchase of Motor Vehicles for Chairman & Vice Chairman	60,000,000.00	205,000,000.00	105,000,000.00	105,000,000.00
SOBA	31812100	70133	131001	03101	23010141	Purchase of Comm. Dev. Materials	70,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00
SOBA	31812100	70912	050501	03101	23030106	Rehabilitation of Public Schools	51,249,999.90	40,000,000.00	40,000,000.00	40,000,000.00
SOBA	31812100	70912	050501	03101	23020107	Construction of Public Schools	40,000,000.00	76,000,000.00	20,000,000.00	20,000,000.00
SOBA	31812100	70133	131001	03101	23030101	Rehabilitation of residential Buidling	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70435	141001	03101	23020103	Rehabilitation and Repair of Electricity Equipments	25,000,000.00	60,000,000.00	60,000,000.00	60,000,000.00
SOBA	31812100	70435	141001	03101	23020103	Construction/Provision of Electricity (Including Ongoing)	30,000,000.00	70,000,000.00	10,000,000.00	10,000,000.00
SOBA	31812100	70133	131001	03101	23030101	Purchase of School Funitures	88,000,000.00	25,000,000.00	25,000,000.00	25,000,000.00
SOBA	31812100	70731	040501	03101	23020103	Contributin to PHC sevicees	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70133	131001	03101	23050107	Food and nutrition programme	10,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70631	101001	03101	23020105	Partnership for the extension of water and hygiene	7,000,000.00	18,000,000.00	18,000,000.00	18,000,000.00
SOBA	31812100	70731	040501	03101	23010122	Purchase of medical equipment	20,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
SOBA	31812100	70133	131001	03101	23030115	Support to Local Farmers (AGRA NAERLS)	10,000,000.00	17,000,000.00	17,000,000.00	17,000,000.00
SOBA	31812100	70631	101001	03101	23020105	Rehabilitation/Repairs of Water facilities	16,000,000.00	20,000,000.00	10,000,000.00	10,000,000.00
SOBA	31812100	70133	131001	03101	23010128	Repairs/Rehabilitation of office Buidling	28,096,000.00	20,000,000.00	10,000,000.00	10,000,000.00
SOBA	31812100	70422	010601	03101	23040101	Tree planting and Other related Matters	8,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
SOBA	31812100	70133	131001	03101	23030121	Purchase/ Acquisition of Lands	20,000,000.00	42,144,000.00	28,096,000.00	28,096,000.00
SOBA	31812100	70491	131001	03101	23010129	Purchase of Skills Acquisition Equipments	15,000,000.00	10,400,000.00	8,000,000.00	8,000,000.00
SOBA	31812100	70133	131001	03101	23010101	Rehabilitation/Repairs of Health centers	20,000,000.00	40,000,000.00	40,000,000.00	40,000,000.00
SOBA	31812100	70133	131001	03101	23020118	Construction of Mosque at Alh. Dahiru Maigana Secretariat	30,000,000.00	25,800,000.00	25,800,000.00	25,800,000.00
SOBA	31812100	70133	131001	03101	23030105	Construction/Provision of sporting facilites	2,000,000.00	12,000,000.00	20,000,000.00	20,000,000.00
SOBA	31812100	70133	131001	03101	23030111	Rehabilitation of Sporting Facility	5,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70133	131001	03101	23020112	Demarcation of cattle route	9,700,000.00	10,000,000.00	2,000,000.00	2,000,000.00
SOBA	31812100	70133	131001	03101	23030111	Construction/Provision of Soler light across the Local Government	42,000,000.00	55,000,000.00	5,000,000.00	5,000,000.00
SOBA	31812100	70133	131001	03101	23020122	Purchase of Electrical /Electronic appliances	23,000,000.00	15,000,000.00	15,000,000.00	15,000,000.00
SOBA	31812100	70133	131001	09304	23020123	Purchase of Residential Buidling for corpers	5,801,866.25	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70133	131001	03101	23010142	Purchase of office furniture	9,100,000.00	33,000,000.00	33,000,000.00	33,000,000.00
SOBA	31812100	70132	131001	03101	23010113	Purchase of computers	9,000,000.00	34,811,197.44	69,622,394.88	104,433,592.32
SOBA	31812100	70133	131001	03101	23010112	Purchase of Agricultural equipments	12,000,000.00	9,100,000.00	9,100,000.00	9,100,000.00
SOBA	31812100	70133	131001	03101	23010113	Envaromental Pollution Prevention and control	10,000,000.00	-	9,000,000.00	9,000,000.00
SOBA	31812100	70133	131001	03101	23010129	Construction of Agricultural facilities	30,000,000.00	12,000,000.00	12,000,000.00	12,000,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
SOBA	31812100	70133	131001	03101	23030124	Repairs/Rehabilitation of Markets/Parks	20,000,000.00	30,000,000.00	30,000,000.00	30,000,000.00
SOBA	31812100	70452	161001	03101	23020116	Rehabilitation of Culver bridges and Drainaged	9,500,000.00	8,750,000.10	43,750,000.50	17,500,000.20
SOBA	31812100	70133	131001	03101	23030128	Research and development	-	9,500,000.00	11,400,000.00	7,600,000.00
SOBA	31812100	70361	021001	03101	23010128	Purchase of Security equipments	532,075,000.00	181,100,000.00	100,550,000.00	51,410,000.00
SOBA	31812100	70133	131001	03101	23020105	40% Contribution to Zaria Metropolitan Authority	80,000,000.00	-	-	-
SOBA	31812100	70133	131001	03101	23010104	Purchase of Motorcycle	8,750,000.00	18,000,000.00		
SOBA	31812100	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid/equipment	10,000,000.00	20,000,000.00		
SOBA	31812100	70133	131001	03101	23020118	Construction/Provision of Infrastructure across the LG	190,002,486.05	108,361,949.33	93,733,333.33	93,733,333.33
SOBA	31812100	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid/equipment		20,000,000.00	20,000,000.00	20,000,000.00
SOBA	31812100	70133	131001	03101	23020118	Construction/Provision of Infrastructure across the LG		93,733,333.33	93,733,333.33	93,733,333.33
<b>SOBA LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR SOBA</b>	<b>1,933,375,352.20</b>	<b>2,292,900,480.21</b>	<b>1,977,985,062.05</b>	<b>1,933,606,259.19</b>

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>ZANGON KATAF LOCAL GOVERNMENT AREA</b>										
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction/provision of hand pump Borehole at U/Wakili, Ikulu	2,300,000.00	18,300,000.00	3,630,000.00	3,960,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020102	Construction of 1 Block of 10 rooms self contain at the LG Secreteriate	7,200,000.00	8,200,000.00	9,020,000.00	9,840,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of box culvert between Kangum yaro and Fada	10,000,000.00	12,000,000.00	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Borehole at Kangurara, ung. Rimi, Doka Ma'Mugu Kasham	6,200,000.00	7,200,000.00	7,920,000.00	8,640,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of Double Cell Box Culvert (Mini Bridge) between Gora Gan and Madugu	8,000,000.00	20,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030106	Renovation of Primary School at Bakin Kogi and Mazaki	8,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of ring culvert at Chenfang	6,000,000.00	8,000,000.00	8,800,000.00	9,600,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction of shades for pigs/other animals apartment at Katsit	9,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70731	040501	03101	23050101	Contribution to PHC Services	15,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Electrification from Ayagan - Zitti - Avong	8,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of Ung. Jaba - Makarau - Kacecere - Jankasa roads.	11,000,000.00	12,000,000.00	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030106	Renovation of Primary School at Bafoi and Gan	9,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Maintainance of hand pump boreholes at 38 locations in the LG.	5,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of Electricity Supply (Kurdan to Zauru) Est 3Km Dist 4Km	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Purchase and Installation of 500KVA transformer at Kurdan	11,000,000.00	12,000,000.00	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of electricity supply to Mashan 1km	11,000,000.00	12,000,000.00	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70731	040501	03101	23010122	Purchase of Hospital Equipment for PHC Takanai, Diyiring and Kwarkwano and others	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic at Marsa ii	8,500,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of road from Ung Malam Sule to Afana Daji 7km	9,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of Electricity ffrom F/Kamantan to Lenak	10,000,000.00	31,000,000.00	12,100,000.00	13,200,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of Roads/Drainages from Matyei Junction to District Head Office	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of road Tsoriang to Tum	9,000,000.00	10,000,000.00	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Steppind down of Electricity from Kanem Junction to Kanem Community 3KM	8,000,000.00	-	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of converter (Solar Power / Electrical) for LG Secretariat Borehole	6,000,000.00	7,000,000.00	7,700,000.00	8,400,000.00
ZANGON KATAF	31832200	70361	021001	03101	23010128	Provision of Facilities for Security Agencies	6,000,000.00	-	-	-
ZANGON KATAF	31832200	70133	131001	03101	23010122	Provision of Medical Equipment	30,000,000.00	30,000,000.00	33,000,000.00	36,000,000.00
ZANGON KATAF	31832200	70912	050402	03101	23010124	Purchase of Teaching/Learning Aid Equipment	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010130	Purchase/ Provision of table tennis, badminton, snooker tables for indoor recreation at the LG Staff Quaters	4,500,000.00	4,500,000.00	4,950,000.00	5,400,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	31832200	70631	101001	03101	23030104	Repair/Rehabilitation of Solar Borehole at Lenak	3,500,000.00	3,500,000.00	3,850,000.00	4,200,000.00
ZANGON KATAF	31832200	70641	021001	03101	23020123	Repairs/rehabilitation of 5 nos solar power street lights at the LG Secretariat	4,220,621.81	4,220,621.81	4,642,683.99	5,064,746.17
ZANGON KATAF	31832200	70133	131001	03101	23020124	Upgrading of Market at Zonkwa and Zango	10,000,000.00	-	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020103	Stepping Down of Electricity from Ramai gida to Tsohon gida	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020124	Upgrading of Market at Katsit	11,500,000.00	-	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Supply of Electricity at Mazaki/Tuyui	7,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Supply of Electricity to Kurmin Masara	8,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020124	Upgrading of Market at Samaru	9,000,000.00	-	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70421	010303	03101	23020113	Construction of Home Economics Center at Samaru	6,000,000.00	-	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70131	131001	03101	23020101	Construction of Legislative office complex at LG Secretariat	10,000,000.00	20,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010112	Purchase of furniture for Legislator's office	3,000,000.00	7,954,455.36	3,300,000.00	3,600,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of 0.5KM Road & Double cell Ring Culvert at Hayin Banki Madakiya	5,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Borehole near Ecwa Dispensary Kibori	2,300,000.00	3,300,000.00	3,630,000.00	3,960,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Borehole at Haayi Gida katsit, Marsa ii, Bakin Kogi, and School B U/Rimi	6,200,000.00	6,600,000.00	7,260,000.00	7,920,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Borehole at Kangurara	2,300,000.00	3,300,000.00	3,630,000.00	3,960,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Purchase and Installation of Transformer at Marsa ii	5,500,000.00	12,000,000.00	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of Electricity from Dutsen Bako to Anchuna	8,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Borehole Makwaki near baptist church Ung Rohogo	2,300,000.00	3,300,000.00	3,630,000.00	3,960,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030113	Maintenance of road from kurmin Bi to Gora Sagwaza	4,000,000.00	10,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of Electricity supply to Zama Awan	7,500,000.00	-	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020116	Construction of double cell box Culvet between Ungwan/kachia and kurmin Biri	5,500,000.00	11,000,000.00	6,050,000.00	6,600,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020105	Construction of bore holes at : 1)samaru along unguwan jaba road.	2,300,000.00	3,300,000.00	3,630,000.00	3,960,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030106	Renovation of primary schools at : 1) unguwan juju.2) .Makarau 3) Mazaki	8,500,000.00	8,500,000.00	9,350,000.00	10,200,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of equipment for women home economic center at fadan kamantan	2,000,000.00	-	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of equipment for women home economic center at Ung/Rimi	2,000,000.00	-	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of equipment for women home economic center at Zango	2,000,000.00	-	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of equipment for women home economic center at Samaru	2,000,000.00	-	2,000,000.00	2,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of road from gora gida through Runji to Mashan Gida.(4km)	4,500,000.00	-	4,950,000.00	5,400,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of 4km Road at Ung Juju	7,000,000.00	6,000,000.00	7,700,000.00	8,400,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension an Stepping down of electricity from Kurmin Bi to katak azakwat	8,000,000.00	8,000,000.00	8,800,000.00	9,600,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	31832200	70451	171001	03101	23020114	Construction of Feeder in LG Staff Qtrs Zonkwa and Samaru to Ungwan Doo	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Energising of Electricity from F/Kamantan - D/Bako - Anchuna	4,000,000.00	-	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic at Katsit	6,000,000.00	-	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction of two rooms at Farman (Radio House)	3,000,000.00	2,000,000.00	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Stepping down of Electricity at Nokashui	6,000,000.00	3,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030102	Replacement of Vanderlised cables, Poles cross, Arms/Insullators betwwen Fkamanta , Lenak and Kafom	4,000,000.00	-	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010112	Procurement of office Funitures	11,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic at Boto	6,000,000.00	10,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Drilling of hand pump borehole at Mabuho opp, ECWA	2,300,000.00	-	2,530,000.00	2,760,000.00
ZANGON KATAF	31832200	70133	021001	03101	23030121	Renovation of former AgwanTyap Palace at Samaru	5,000,000.00	-	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Electrification Project from Matyei to Ungwan Rohogo Village	8,000,000.00	8,000,000.00	8,800,000.00	9,600,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Energising of Electricity of Transformer and extension of Conductors, insullators and pole wire from Dabo to U/Dawakai	2,000,000.00	4,000,000.00	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70436	141001	03101	23020103	Provision of Solar home System at LG Secretariat (Zonkwa)	20,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction of Toilet at Samaru, Zango, Zonkwa, Katsit, Kamantan & Kamaru Ikulu Markets	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Purchase of 2No Transformers and extension of TDN at Zaman Dabo & Zangon Kataf	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction of Toilet at Cold Chain Room (Old Secretariat) Zonkwa	2,000,000.00	2,000,000.00	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030106	Renovation of primary school at :1) Jankasa 2. (2)unguwan Dorowa (sansak)	6,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Construction of Road from Aduwan to Madobiya	10,565,000.00	10,565,000.00	11,621,500.00	12,678,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030113	Rehabilitation of Selected path Roads at Katsit	10,565,000.00	10,565,000.00	11,621,500.00	12,678,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of Water Fountain at LG Secretariat	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70641	021001	03101	23020123	Installation of Solar Street light at the Local Govt Secretariat	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Construction of Feeder road from Bakin Kogi to Kigudu	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Partnership for Expanded Water Sanitation & Hygiene (PEWASH)	7,000,000.00	7,000,000.00	7,700,000.00	8,400,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Extension of Electricity at Tagama	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of Drainages at Zango Urban	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020102	Construction of Chairmans House at LG Staff Quarters	10,000,000.00	15,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010125	Purchase of Blackboard for Schools	5,500,000.00	5,500,000.00	6,050,000.00	6,600,000.00
ZANGON KATAF	31832200	70132	131001	03101	23010113	Provision of official Laptop Computers Across the LGA	5,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030106	Renovation of UBE Fdan Kaje (CDC) ZONKWA	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of Ung. Abaya -Masat road with drainage and culvert (CDC) ZONKWA	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	31832200	70435	040503	03101	23020103	Electrification of KokKaryi - TsohonGida - Rumfa - Yarvvan (CDC) ZONKWA	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Electrification of Fadia Tudun Wada	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of Madauchi - Tabak Road with Drainage and Culvert (CDC) ZONKWA	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70912	050501	03101	23020107	Construction of 2Blocks of 3Classrooms with offices each Ung. Abaya Masat (CDC) UNGUWAR RIMI	9,000,000.00	12,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of Road from Marsa I Junction to Rikawan Village (CDC) UNGUWAR RIMI	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Steppingdown of Electricity at Chenchuk Dichwu-Nkwo (CDC) UNGUWAR RIMI	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70435	141001	03101	23020103	Purchase of Transformer for installation at Kurdan and Energisizing of Electricity at Kanem 1&2, Kurdan and Zuturung (CDC) GIDAN JATAU	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Boreholes at Taga,T/Wada, S/Gari, Ranga,U/Dankat, Z/Kangurara and Gaisa Farman (CDC) GIDAN JATAU	8,500,000.00	8,500,000.00	9,350,000.00	10,200,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of Road from Aduwan Mankwo - Rebok Chiyuwa - Fadan Kaje 7Km (CDC) MADAKIYA	12,500,000.00	12,500,000.00	13,750,000.00	15,000,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of Bridge between Kankada and Maniya (CDC) MADAKIYA	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030121	Renovation of Youth Development office Building at old Secretariat in Zonkwa (CDC) NYCN ZONKWA	3,000,000.00	3,000,000.00	3,300,000.00	3,600,000.00
ZANGON KATAF	31832200	70912	050501	03101	23020107	Construction of a Block of 2Classrooms with an office at UBE Ung. Dorowa (CDC) ZAMAN DABO	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70912	050501	03101	23020107	Construction of a Block of 2Classrooms with an office at UBE Jankasa (CDC) ZAMAN DABO	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC at Zaman Chawai (CDC) ZAMAN DABO	8,500,000.00	8,500,000.00	9,350,000.00	10,200,000.00
ZANGON KATAF	31832200	70731	040501	03101	23010122	Equiping of PHC at Zaman Chawai (CDC) ZAMAN DABO	4,000,000.00	4,000,000.00	4,400,000.00	4,800,000.00
ZANGON KATAF	31832200	70912	050501	03101	23020107	Construction of 2Blocks of 3Classrooms with offices each at UBE Ung. Tudun (CDC) ZANGO URBAN	9,719,500.00	9,719,500.00	10,691,450.00	11,663,400.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of Water Drainage from Tankin Nalami - Bakin Kasuwa - Gidan Alh. Idiya - Dargoza from Gidan Mai - Bakin Rafi and Rimi junction - Kwata (CDC) ZANGO URBAN	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020101	Construction of District Head office at Fada (CDC) ZANGO URBAN	4,500,000.00	4,500,000.00	4,950,000.00	5,400,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010112	Provision of 1,500No Desk and Chairs at UBE Prim. Sch. Zango I & II, UBE Chakaikai and UBE Tudun (CDC) ZANGO URBAN	22,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of access of road from Fadia Yazonom to Sanzwam	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	31832200	70133	131001	03101	23020124	Construction of 10No Market Stalls at Gidan Maga (CDC) KAMANTAN	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of double cell box culvert between U/Kachia and Kurmin Biri (CDC) IKULU	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of Mini Bridge between Boto and Lisuru Gida (CDC) IKULU	11,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic behind market at Boto (CDC) IKULU	8,500,000.00	8,500,000.00	9,350,000.00	10,200,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of Solar powered water system Sakum (CDC) ZONZON	9,000,000.00	9,000,000.00	9,900,000.00	10,800,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Garding of road from U/Ruhogo - Tak Mabilliok - Sabafan (CDC) ZONZON	9,780,500.00	9,780,500.00	10,758,550.00	11,736,600.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of road with 2No box Culverts from Masidi to Matiye (CDC) ZONZON	12,194,000.00	12,194,000.00	13,413,400.00	14,632,800.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of Boreholes in Atak-jei, U/Juju, Samaru II, Mabushi I & II, Kurmin Dawaki (CDC) UNGUWAR GAIYA	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of Boreholes in Mawai, Kurmin Dawaki, Magata and Mawai (CDC) UNGUWAR GAIYA	7,000,000.00	7,000,000.00	7,700,000.00	8,400,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Construction of double cells Box Culvert at Tudun Wada (CDC) GORA	6,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Provision of Boreholes AT Gaban, Gari, U/Zaki, K/Gandu, Pinbu, T/Wada, Takanai, A/Gaba and Marami (CDC) GORA	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70452	161001	03101	23020116	Grading of road with Culvert from Sako to Mgwafan 1.5Km (CDC) Gora	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of road from Ecwa Church Takanai I Junction to Takanai II river bank 1.2Km	10,000,000.00	-	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of road from Yagbak junction to Takanai I river bank 1.5Km	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Grading of 5KM road from Lancson to Tum	7,405,014.73	14,405,014.73	8,145,516.20	8,886,017.68
ZANGON KATAF	31832200	70421	010303	03101	23040101	Provision of improve seeds	5,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70731	040501	03101	23030105	Procurement and maitainace of Solar Refrigerators for 255 PHC's	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Support to Local Farmers (AGRA)	6,000,000.00	6,000,000.00	6,600,000.00	7,200,000.00
ZANGON KATAF	31832200	70733	040301	03101	23010122	Purchase of Delivery Kits	3,000,000.00	3,000,000.00	3,300,000.00	3,600,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010122	Purchase of Pesticide for reduction of Mosquitos population	3,000,000.00	3,000,000.00	3,300,000.00	3,600,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction of Toilets for Primary Schools across the Local Governmet area	15,000,000.00	16,000,000.00	17,600,000.00	19,200,000.00
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic @ Sagwaza Gora	10,000,000.00	-	-	-
ZANGON KATAF	31832200	70451	171001	03101	23010104	Purchase of Tricycle	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70435	040503	03101	23020103	Electrification of Ung. DooH to Magata	12,000,000.00	-	13,200,000.00	14,400,000.00
ZANGON KATAF	31832200	70133	131001	03101	23010129	Purchase of public Address System for District Heads	2,746,000.00	2,746,000.00	3,020,600.00	3,295,200.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZANGON KATAF	31832200	70912	050501	03101	23020107	Costruction of a Block of 2Classroom with an office @ UBE Primary School Gan II	10,000,000.00	0.01	11,000,000.01	12,000,000.01
ZANGON KATAF	31832200	70511	091001	03101	23040104	Refuse Evacuation and Waste Management	5,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020127	Construction of Exams Hall at GSS Kangun	10,000,000.00	-	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70451	171001	03101	23020114	Construction of Roads Across the Wards of the Local Government.	22,065,000.00	-	-	-
ZANGON KATAF	31832200	70133	131001	03101	23030121	Rehabilitation of the Local Government Secretariat	22,500,000.00	22,500,000.00	24,750,000.00	27,000,000.00
ZANGON KATAF	31832200	70631	101001	03101	23020105	Standard Motorised Borehole, Accessories and Reticulation at Fadia Bakut	5,000,000.00	5,000,000.00	5,500,000.00	6,000,000.00
ZANGON KATAF	31832200	70912	050501	03101	23020107	Construction of Six (6) Classrooms with Toilet at Madauchi	110,000,000.00	-	-	-
ZANGON KATAF	31832200	70435	040503	03101	23020103	Installation of 500/33/0.415KVA Transformer Sub Station Masat	13,000,000.00	-	-	-
ZANGON KATAF	31832200	70422	010601	03101	23040101	Purchase and distribution of 100,000,000 Tree seedlings for planting to mitigate climate change	12,000,000.00	30,000,000.00	33,000,000.00	36,000,000.00
ZANGON KATAF	31832200	70912	050501	03101	23030106	Rehabilitation/Repair of LGEA Primary School Madakiya	15,000,000.00	-	-	-
ZANGON KATAF	31832200	70912	050402	03101	23010124	Procurement of Teaching/Learning Aid Equipment	10,000,000.00	10,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70912	050502	03101	23010138	Supply of School Furniture across the Local Government	70,000,000.00	30,000,000.00	33,000,000.00	36,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020118	Construction / Provision of Infrastructure across the LG	261,885,553.91	408,174,978.28	385,000,000.00	420,000,000.00
ZANGON KATAF	31832200	70436	201001	03101	23020103	Construction / Provision of Solar Light across the LG	22,000,000.00	15,000,000.00	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70451	131001	03101	23010105	Purchase of Vehicles for Chairman & Vice Chairman	20,000,000.00	205,000,000.00	11,000,000.00	12,000,000.00
ZANGON KATAF	31832200	70421	010402	03101	23010127	Purchase of Grain Buffer Stock	48,000,000.00	35,000,000.00	38,500,000.00	42,000,000.00
ZANGON KATAF	31832200	70451	131001	03101	23010105	Purchase of Security Vehicles, Gadgets and Other Materials	521,800,000.00	330,000,000.00	385,000,000.00	420,000,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	30,000,000.00	33,000,000.00	36,000,000.00
ZANGON KATAF	31832200	70474	021001	03101	23010129	Purchase of Community Development Materials	15,000,000.00	40,000,000.00	44,000,000.00	48,000,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Provision of Agricultural inputs	8,000,000.00	8,000,000.00	8,800,000.00	9,600,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020113	Construction of Nursery Bed	2,000,000.00	2,000,000.00	2,200,000.00	2,400,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Purchase of Nursery Materials	2,500,000.00	2,500,000.00	2,750,000.00	3,000,000.00
ZANGON KATAF	31832200	70421	010303	03101	23010127	Procurement of Agricultural implement	20,000,000.00	-	20,000,000.00	20,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23050107	40% Contribution to Kafanchan Municipal Authority.	129,654,455.36	0.00	142,619,900.90	155,585,346.43
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of Standard Motorised Borehole at Madauchi	15,000,000.00	30,000,000.00	16,500,000.00	18,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030101	Renovation of Staff QTRS phase 1		50,000,000.00	50,000,000.00	50,000,000.00
ZANGON KATAF	31832200	70451	131001	03101	23010105	Purchase of official Vehicles for Directors		60,000,000.00	60,000,000.00	60,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23030121	Renovation of Local Government Secretariat		96,000,000.00	50,000,000.00	50,000,000.00
ZANGON KATAF	31832200	70133	131001	03101	23020101	Construction of Police Outpost at Kamaru Stations and Gora Gan		4,000,000.00		
ZANGON KATAF	31832200	70133	131001	03101	23020118	Dredging of Ashafa river for Erosion contro		6,000,000.00		
ZANGON KATAF	31832200	70621	131001	03101	23010101	Compensation and Plot Layout near Agwan Palace and SDP Secretariate Zokwa		30,000,000.00		
ZANGON KATAF	31832200	70631	101001	03101	23020105	Construction of motorised Solar Borehole at Gidan Ali		14,000,000.00		
ZANGON KATAF	31832200	70133	131001	03101	23010129	Purchase of 1 No. Tractor		56,000,000.00		
ZANGON KATAF	31832200	70731	040501	03101	23020106	Construction of PHC Clinic at Katsit Unguwan Rimi		10,000,000.00		
<b>ZANGON KATAF LOCAL GOVERNMENT AREA</b>						<b>TOTAL FOR ZANGON KATAF</b>	<b>2,450,500,645.81</b>	<b>2,576,325,070.19</b>	<b>2,596,665,101.10</b>	<b>2,816,180,110.29</b>

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Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
<b>ZARIA LOCAL GOVERNMENT AREA</b>										
ZARIA	31812300	70133	131001	03101	23010101	Purchase/Acquisition of Land	70,000,000.00	81,000,000.00	88,000,000.00	96,000,000.00
ZARIA	31812300	70451	131001	03101	23010105	Purchase of Motor Vehicles for Chairman, Vice Chairman & others	70,000,000.00	310,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23010112	Purchase of Office Furniture and Fittings	30,000,000.00	50,000,000.00	48,400,000.00	52,800,000.00
ZARIA	31812300	70132	131001	03101	23010113	Purchase of Computers	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70132	131001	03101	23010113	Purchase of Computer Printers	10,000,000.00	12,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23010112	Purchase of Residential Furniture	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70731	040501	03101	23010122	Purchase of Health/Medical Equipment	20,000,000.00	33,000,000.00	36,300,000.00	39,600,000.00
ZARIA	31812300	70133	131001	03101	23010123	Purchase of Fire Fighting Equipment	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70912	050402	03101	23010124	Purchase of Primary School Teachind aids, Materials and Equipment	15,000,000.00	16,500,000.00	18,150,000.00	19,800,000.00
ZARIA	31812300	70133	131001	03101	23010126	Purchase of Sporting/Games Equipment	31,160,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23010128	Purchase of Agricultural Inputs	3,000,000.00	10,000,000.00	3,630,000.00	3,960,000.00
ZARIA	31812300	70133	131001	03101	23010129	Purchase of Agriculture Equipment	3,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
ZARIA	31812300	70361	021001	03101	23010128	Purchase of Security Equipment (Including KADVS)	547,939,201.77	200,000,000.00	385,000,000.00	420,000,000.00
ZARIA	31812300	70912	050502	03101	23010138	Purchase of School Furnitures (Desks & Seats)	15,000,000.00	35,000,000.00	33,000,000.00	36,000,000.00
ZARIA	31812300	70474	021001	03101	23010129	Purchase of Community Development Materials	60,000,000.00	20,000,000.00	22,000,000.00	24,000,000.00
ZARIA	31812300	70133	131001	03101	23010142	Purchase of Electronics/Electrical Appliances	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
ZARIA	31812300	70133	131001	03101	23020103	Construction of 1km 11kv ITC Line, 1No. 300KVA, 11/.415KV Transformer Sub-Station and Sonstruction of 1km Town Distrubution Network On-going	350,800,000.00	251,168,099.52	410,154,909.47	447,441,719.42
ZARIA	31812300	70133	131001	03101	23020106	Construction/Provision of Hospitals/Health Centres (On-going)	50,800,000.00	61,380,000.00	67,518,000.00	73,656,000.00
ZARIA	31812300	70912	050501	03101	23020107	Construction/Provision of Public Schools On-going	98,700,000.00	61,380,000.00	67,518,000.00	73,656,000.00
ZARIA	31812300	70133	131001	03101	23020110	Construction/Provision of Fire Fighting Stations Ongoing	11,160,000.00	22,276,000.00	24,503,600.00	26,731,200.00
ZARIA	31812300	70133	131001	03101	23020111	Construction/Provision of Libraries	5,580,000.00	6,138,000.00	6,751,800.00	7,365,600.00
ZARIA	31812300	70133	131001	03101	23020113	Construction/Provision of Agricultural Facilities	5,580,000.00	6,138,000.00	6,751,800.00	7,365,600.00
ZARIA	31812300	70451	171001	03101	23020114	Construction/Provision of Roads New	114,700,000.00	60,160,898.14	55,176,987.95	60,193,077.77
ZARIA	31812300	70133	131001	03101	23020118	Construction/Provision of Infrastructure On-going (Including ZMA Projects)	250,000,000.00	333,227,349.25	385,000,000.00	420,000,000.00
ZARIA	31812300	70133	131001	03101	23020126	Construction/Provision of Cemeteries	11,160,000.00	12,276,000.00	13,503,600.00	14,731,200.00
ZARIA	31812300	70133	131001	03101	23020116	Construction of U-Channel Reinforced Concrete Hydraulic Structure On-going	79,060,000.00	126,394,918.09	172,034,409.90	187,673,901.71
ZARIA	31812300	70133	131001	03101	23020101	Construction/Provision of Office Buildings Ongoing	130,482,154.69	42,966,000.00	47,262,600.00	51,559,200.00
ZARIA	31812300	70452	161001	03101	23020116	Construction of Road with U-Drainage both Sides and U-Drainage on One Side (Phase 1) On-going	13,950,000.00	100,249,546.11	121,274,500.72	1,322,994,553.32
ZARIA	31812300	70133	131001	03101	23020101	Construction/Provision of Office Buildings Ongoing	24,040,262.70	42,966,000.00	47,262,600.00	51,559,200.00
ZARIA	31812300	70641	021001	03101	23020123	Supply of 250 No. OF 300W All-In-One Solar Intergrated Flood Street Lightening System	5,580,000.00	121,507,812.50	166,658,593.75	181,809,375.00
ZARIA	31812300	70452	161001	03101	23020116	Construction of 100No. Vehicular Slab and Construction of 4No. Single Cell x DIA 900M Pipe Culvert, Hydraulid On-going	5,580,000.00	15,578,927.08	17,136,819.79	18,694,712.50

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZARIA	31812300	70133	131001	03101	23020101	Construction, Upgrading and Completion of Alh. Salisu Ahmed, Musa and Aliyu Turakin Zazzau Buildings Phase I On-going	55,800,000.00	37,000,000.00	55,000,000.00	60,000,000.00
ZARIA	31812300	70133	131001	03101	23020102	Construction of Guest Chalet (Phase I) Oon-going	27,900,000.00	25,270,461.75	14,597,507.93	15,924,554.10
ZARIA	31812300	70133	131001	03101	23020118	Construction of One Block of 6No. VIP Toilet and Ablution Area	11,160,000.00	35,893,621.50	32,882,983.65	35,872,345.80
ZARIA	31812300	70912	050501	03101	23020107	Construction/Completion of LGEA Primary Schools and Public School Across the 13 Wards (New)	27,900,000.00	35,690,000.00	33,759,000.00	36,828,000.00
ZARIA	31812300	70731	040501	03101	23020106	Construction/Completion of PHC'S (New)	16,740,000.00	20,414,000.00	20,255,400.00	22,096,800.00
ZARIA	31812300	70133	131001	03101	23020118	Construction of NSYC Corpers Lodge (Phase I)@ Tukur-Tukur	16,740,000.00	13,000,000.00	27,500,000.00	30,000,000.00
ZARIA	31812300	70631	101001	03101	23020105	Construction of Solar Powered Borehole On-going	11,160,000.00	13,119,349.69	134,331,284.66	146,543,219.63
ZARIA	31812300	70133	131001	03101	23020118	Construction of Police Out Post at General Ongoing	11,160,000.00	15,276,000.00	13,503,600.00	14,731,200.00
ZARIA	31812300	70133	131001	03101	23020118	Construction of Eids Praying Grounds and Burial Grounds	8,370,000.00	10,207,000.00	10,127,700.00	11,048,400.00
ZARIA	31812300	70912	050501	03101	23020107	Construction of Toilets in LGEA's Primary Schools	8,370,000.00	10,207,000.00	10,127,700.00	11,048,400.00
ZARIA	31812300	70731	040501	03101	23020118	Construction of Toilets in PHC's Centers	5,000,000.00	10,000,000.00	6,050,000.00	6,600,000.00
ZARIA	31812300	70133	131001	03101	23030101	Rehabilitation/Repairs of Residential Building	90,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23030105	Rehabilitation/Repairs - Hospital/Health Centers	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70912	050501	03101	23030106	Rehabilitation/Repairs - Public Schools	10,000,000.00	15,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23030124	Rehabilitation/Repairs - Markets/Parks	5,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
ZARIA	31812300	70133	131001	03101	23030127	Rehabilitation/Repairs - ICT Infrastructures	15,000,000.00	5,500,000.00	6,050,000.00	6,600,000.00
ZARIA	31812300	70452	161001	03101	23020116	Rehabilitation/Repairs of Drainage/Culverts/Bridges	30,000,000.00	29,000,000.00	36,300,000.00	39,600,000.00
ZARIA	31812300	70435	141001	03101	23030102	Rehabilitation/Repairs of Electricity Ongoing	20,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
ZARIA	31812300	70133	131001	03101	23030113	Rehabilitation/Repairs of Roads Ongoing	20,000,000.00	22,000,000.00	24,200,000.00	26,400,000.00
ZARIA	31812300	70133	131001	03101	23020103	Construction of 0.1km 11KV ITC Line, 1No. 300KVA, 11/.415KV Transformer Sub-Station and Construction of 1km Town Distrubution Network (As a Relief) On-going	30,000,000.00	35,023,107.40	38,525,418.14	42,027,728.88
ZARIA	31812300	70133	131001	03101	23030106	Renovation of 1 Block of 2 Cloasrooms with Office On-going	36,000,000.00	75,515,831.25	99,567,414.38	108,618,997.50
ZARIA	31812300	70133	131001	03101	23030101	Rehabilitation/Repairs of Corpers Lodge/Transit Camp for NYSC Ongoing	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70631	101001	03101	23020105	Conversion/Upgrade of Hand Pump Borehole to Motorized Borehole On-going	20,000,000.00	8,905,067.53	9,795,574.28	10,686,081.04
ZARIA	31812300	70133	131001	03101	23030101	Rehabilitation/Repairs of Police Out Post at General Ongoing	20,000,000.00	18,000,000.00	24,200,000.00	26,400,000.00
ZARIA	31812300	70731	040501	03101	23020106	Renovation of Primary Health Care Centre On going	15,000,000.00	-	-	-
ZARIA	31812300	70451	131001	03101	23010105	Procurement / Installation of CCTV Surveillance Cameras, Communication Gadgets and Vehicle Tracking Device	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70422	010601	03101	23040101	Tree Planting	11,500,000.00	10,000,000.00	6,050,000.00	6,600,000.00
ZARIA	31812300	70133	131001	03101	23040102	Erosion & Flood Control	13,000,000.00	20,000,000.00	15,730,000.00	17,160,000.00
ZARIA	31812300	70631	101001	03101	23020105	Water Pollution Prevention & Control	18,000,000.00	19,800,000.00	21,780,000.00	23,760,000.00
ZARIA	31812300	70133	131001	03101	23040106	Environmental Pollution Prevention & Control	1,500,000.00	1,650,000.00	1,815,000.00	1,980,000.00

## BREAKDOWN OF APPROVED CAPITAL EXPENDITURE 2025 - 2027

Local Government Area	LG Code	Funct'l. Code	Programme Code	Fund Code	Economic Code	Project Title	APPROVED ESTIMATES 2024	APPROVED ESTIMATES 2025	PROPOSED ESTIMATES 2026	PROPOSED ESTIMATES 2027
ZARIA	31812300	70511	091001	03101	23040104	Waste Management, Refuse Evacuation, Sewage Cleaning and Desiting	20,200,000.00	33,200,000.00	59,290,000.00	64,680,000.00
ZARIA	31812300	70133	131001	03101	23050104	Anniversaries/Celebration	10,000,000.00	11,000,000.00	12,100,000.00	13,200,000.00
ZARIA	31812300	70133	131001	03101	23050103	Provision for Projects, Inspection, Monitoring and Evaluation Expenses		22,500,000.00	24,750,000.00	27,000,000.00
ZARIA	31812300	70912	050501	03101	23020107	Construction/Completion of LGEA Primary Schools and Public School Across the 13 Wards (New)		30,690,000.00	33,759,000.00	36,828,000.00
ZARIA	31812300	70731	040501	03101	23020106	Construction/Completion of PHC'S (New)		18,414,000.00	20,255,400.00	22,096,800.00
ZARIA	31812300	70421	010303	03101	23010127	Purchase of Fertilizer	50,000,000.00	50,000,000.00	33,000,000.00	36,000,000.00
ZARIA	31812300	70133	131001	03101	23010128	Purchase of Grain	48,000,000.00	50,000,000.00	38,500,000.00	42,000,000.00
ZARIA	31812300	70435	141001	03101	23020103	Construction/Provision of Electricity mini Grid Solar Power at LG Secretariate		200,000,000.00		
<b>ZARIA LOCAL GOVERNMENT AREA</b>							<b>2,780,771,619.16</b>	<b>3,088,582,989.81</b>	<b>3,300,391,204.62</b>	<b>4,791,121,866.66</b>